

DIRECTIONS

FOR

COLLECTORS OF LAND REVENUE,

PROMULGATED UNDER THE AUTHORITY

OF THE

Honorable the Lieutenant Governor,

OF THE

NORTH WESTERN PROVINCES.

PART I.—OCTOBER 1846.


PART II.—OCTOBER 1848.

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W H HAYCOCK, SECONDRA ORPHAN PRESS

1848.

P R E F A C E.



1. THIS, together with Part I., published in October 1846, constitutes a complete Treatise on the duties of a Collector of Land Revenue in the North Western Provinces.

2. The directions are not at variance with those contained in the printed Circular Orders of the Sudder Board of Revenue Nos. II., III. and IV. published in 1840 and 1841. Those Orders were out of print, and the present work stands in the place of a re-print, arranged in a new form, with alterations and additions that have subsequently been made.

3. The printed Circular Orders of the Sudder Board of Revenue were a valuable digest of existing orders. They arranged, under appropriate heads and in concise terms, what had before been scattered about in a mass of voluminous correspondence. But the original orders were issued on no comprehensive plan. They were expedients to meet pressing exigencies, and laid down rules more with reference to the circumstances which called them forth, than with regard to the importance of the principle involved, or its relation to other parts of the system. Hence they were in themselves imperfect, and could not be considered as a complete exposition of a Collector's duties.

4. The present Treatise professes to supply this want, and to place in the hands of a Collector complete directions

for his guidance in all branches of his duty. The principles on which the several provisions rest, have been examined and explained, and the entire system has been shown to be uniform and consistent. The wording of the Circular Orders of the Sudder Board of Revenue has been retained as far as was practicable, either in the body of the text, or in the foot notes, or in the appendices.

5. There is another point of view in which an authoritative publication of this nature may be regarded, and which it is important to bear in mind. No declaration in such a work has the force of law; but in so far as it directs the servants of Government what course they are to follow, in cases which concern the dealings of the Government with the people, it affords a pledge that the course here laid down will be observed. Whenever therefore it prescribes rules, for the enforcement of a claim on the part of the Government, where there may be no legislative enactment on the subject, it creates an equitable right on the part of the person against whom the claim exists, that he will be proceeded against only in conformity with those rules.

6. For instance, Section 4, Regulation IX. 1825, empowers* the Collector, when a balance of Land Revenue remains unpaid for one month, to annul the Settlement, and to let the mehal in farm for a period not exceeding 15 years. But the Circular Order of the Sudder Board of Revenue, dated 14th June 1844, directs that the lease be not annulled till 15 days after the issue of a proclamation threatening annulment of lease. If the Collector annul a lease and let the estate in farm without

* See paras. 85—89, of the Directions for Collectors of Land Revenue, and Appendix No. X.

Issuing a proclamation, he affords sufficient ground for the reversal of his act in a Court of Justice on suit of the injured party.

7. These directions will be considered from the date of their promulgation as binding on all Officers of the Government, employed in the collection of the land revenue, and will be held to supersede the printed Circular Orders of the Sudder Board of Revenue. A translation into Oordoo of the first part of this work has been published, and the translation of the whole will soon be completed.

By Order of the Hon'ble the Lieutenant Governor,
N. W. Provinces.

C. ALLEN,
Offg. Secy. to Govt., N. W. P.



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DIRECTIONS FOR COLLECTORS OF LAND REVENUE,

IN THE

NORTH WESTERN PROVINCES.



SECTION I.—INTRODUCTORY.

1. In the theory of Native Governments the revenue, derived to the state from the land, is essentially Rent. Unless under circumstances of special grant or contract, it is levied in money or in kind from the actual cultivators, whether proprietors or otherwise, and the small consideration, allowed to the manager, is more a remuneration for the labor of collection, than an acknowledgement of proprietary right. This practice has been so far altered by the British Government in the Bengal Presidency, that contracts have been universally formed on avowedly easy terms, for a period of years or in perpetuity, and that the proprietors have been allowed to appropriate to their own use all the surplus that they can derive from the land, over and above the stipulated sum. The Government demand has, therefore, become a tax on rent.

2. When this tax has been fixed in perpetuity, the Government, so long as the tax is paid, ceases to look for any increase of its land revenue from the improvement of the land. When however the tax is fixed only for a period, and liable to increase or decrease at the end of that term, the Government continues to have an immediate and direct interest in the improvement of the land. In the former case, the Officer of the Government entrusted with

the collection of the Land Revenue may be a mere tax-gatherer, but in the latter case his position is more that of the steward of a great landed proprietor.

3. Another peculiarity in the position of a Collector may result from the nature of the tenures on which the land is held. In the North Western Provinces, the settlement has been made in numerous cases, not with individual proprietors for their own estates, but with the representatives of several proprietors for certain tracts of land, constituting the joint property of the community. The members of these communities may be numerous, united together by peculiar customs, and sharing the profits and the consequent responsibility for the Government demand amongst themselves, according to some local law. Each person is primarily responsible for his own share according to the local rule, but ultimately, in case of his flight or insolvency, the whole community is jointly responsible. Hence it follows, that the Officer entrusted with the collection of the land revenue is frequently called upon to exercise functions essentially judicial. So long as the Government demand is punctually paid, he has no power of interference. Any individual proprietor of an entire estate or any community of proprietors can keep their property exempt from all interference, by making their payments with punctuality; but, when default occurs, the Collector is compelled to interfere. He must decide from whom amongst many proprietors the balance is due, and on failing to realize the balance from the defaulter, he must decide when and in what manner the joint responsibility of the whole body is to be enforced.

4. From these two peculiarities it results that the Collector of land revenue, in order rightly to discharge his duties, must possess the most complete knowledge of the landed tenures in his district, and of every thing which tends to affect the interests of the agricultural population.

5. The present compilation is designed to assist him in the discharge of those duties, and of the many other correlative duties which result from his primary office as a Collector of Land Revenue.

6 In order the better to do this, his functions will be described in the several capacities in which he is called upon to act —

First —As a Collector of the Government Revenue

Secondly —As Registrar of Landed Property in the district

Thirdly —As Judge between Landlord and Tenant

Fourthly —As Ministerial Officer of the Courts of Justice

Fifthly —As Treasurer and Accountant of the District

7 Before, however, proceeding to the discussion of these subjects, it is necessary to consider the agency, which the Government has provided for the performance of these very important functions. It will be found to be numerous, well disposed, and, when rightly handled, very efficient.

8 Every Collector, besides a Covenanted Deputy Collector, and an Assistant, has at the Sudder Station and in his office one or more Uncovenanted Deputy Collectors, and an office establishment, consisting of a Serishtadar and several Native Mohurrirs, a few English Clerks, Native Accountants, and Record keepers, a Treasurer, and Nazir's Establishment.

9 At convenient posts throughout his district, he has Tahseeldars, or Native Collectors, with large salaries, having jurisdiction over one or more Pergunnahs, and having under them establishments of Native Mohurrirs a Tahseeldar or Treasurer, and a sufficient force of Peons. Besides these, in every Pergunnah there is a Canoongoe, and in every village a Putwaree, who are generally considered hereditary officers, and whose duty it is to furnish the accounts of the Pergunnah or of the village.

10 The duty of a Collector towards the Covenanted Officers, who may be placed under him by the Government, is most important. He is responsible for all they do, but he is bound to find them full employment, and in such a manner as to give them complete instruction in all branches of their duty, and at the same time to maintain an effective control over them. If a Collector is himself master of his work, and possessed of ordinary tact and judgment, he will be able to do this, so as to develop the characters of his

subordinates, and form them into valuable Officers of the Government, at the same time that he attaches them to himself by one of the strongest ties, viz. that of gratitude for advancement in public life. The Collector, who is jealous of his subordinates and endeavours to keep every thing in his own hands, is unjust towards those whose interests he ought to promote, whilst he needlessly harasses himself, and leaves the work ill done, and the people consequently injured. A very little time, spent in laying out the work, and in explaining the principles on which it is to be conducted, will benefit his subordinates, and will also leave him at leisure to give his attention to those really important matters, which must always present themselves before every public officer, to whom interests of great magnitude are entrusted. This subject is of so much importance that it will be advantageous to dwell upon it, and to point out one at least of the ways in which it may be performed, though it is by no means intended to render the arrangement obligatory.

11. Offices are often arranged according to classes of cases. There is the file of summary suits, the file of dakhil kharij cases, &c. &c. Some of them are considered of more and some of less importance. Those which are rightly or wrongly considered of the least importance are made over to an Assistant, who is left to blunder through them as he best can, with no information as to the principles on which they are to be decided, or the objects which they are designed to accomplish. This is unjust to the Assistant and also to the people, whose rights are thus given over to his adjudication. The right of appeal may lessen the injury to the latter, but it only saves them from ultimate loss by inflicting on them the trouble and expense of a re-hearing of the case.

12. No Assistant should be trusted with the trial of a case till he has acquired a sufficient knowledge of official language, and of the forms and principles of official enquiries. This will be acquired by the preparation of translations, abstracts of cases, or reports in English on particular issues. These may often be so contrived as to save time to the Collector, whilst they afford instruction to the Assistant. As soon as the Assistant is thus qualified to enter upon the discharge of more responsible duties,

he should be entrusted with some specific charge, for the right performance of which he will be responsible to his Principal

13 For this purpose, as well as on other considerations it will probably be found more advantageous to divide the work of the office according to *Tubseeldaries* or *Pergunnahs* than according to subjects Let all suits of whatever sort, classified of course according to their proper heads, for each *Tubseeldary* or each *Pergunnah*, be placed in the hands of certain of the native establishment, who will have to see to the proper performance of all work connected with that portion of the district The classification of suits should correspond with that prescribed hereafter for the arrangement of the Records Each set of the *Amlah* should have files corresponding with those headings for their own portion of the district Such being the case, the Collector will be able to keep the whole in his own hands, or to make over any portion to his Deputy or Assistant, more or less relaxing his control, or maintaining only a general supervision Wherever disorganization may be found to prevail, he can at once resume the administration of that particular portion When he himself or any one of his subordinates proceeds into the interior of the district, the administration of that portion, to which the visit extends, can be made over to him, so that the efficiency of the control and the convenience of the people will be consulted by the presence in their immediate vicinity of the Officer entrusted with the conduct of their affairs Weekly statements should be drawn up, exhibiting the number of suits instituted, decided, and pending in each portion of the district These may be prepared in the native language and laid upon his table on some fixed day in each week, and will serve to keep him perfectly aware of the progress of the work

14 It will generally be found that an intelligent subordinate Officer, to whom a portion of a district is thus entrusted, will take an interest in the welfare of his charge and exert himself both to acquire complete acquaintance with all that concerns it, and also to prevent the occurrence of anything wrong He will also acquire a complete knowledge of every part of his duty and he com-

17. The sanction * of the Commissioner of Revenue is necessary to the appointment or removal of all officers on the Establishment, drawing a salary of 10 Rupees or upwards. Collectors have been restricted † from making over the officers of their establishments to the Magistrate for trial on account of official delinquencies without the concurrence of the Commissioner of the Division.

18. The Pergunnah office of Canoongoe and the village office of Putwarree are generally hereditary. The feeling of the people is strongly in favor of hereditary succession to these offices, and there are many reasons which render it very desirable to respect this feeling. The local influence and knowledge of the hereditary Officer is greater than that of a stranger can be, and his respectability of character is more likely to be maintained. Positive delinquency or incapacity must of course disqualify individuals, but in such cases some persons near of kin may be selected, or if the succession be necessarily interrupted in favor of a better qualified stranger, recurrence may be had to the former line on the first favorable opportunity. Since the establishment of copious records on

* See Sec. 15 and 20, Reg. V 1804, Sec. 3 Reg. VIII 1809. "The Local Commissioners will exercise the powers, which by the Regulations in force, were vested in the Boards of Revenue, in regard to the appointment, resignation, suspension, or removal of any Native Officers belonging to their own establishments, or to those of the Collectors or other subordinate Revenue Officers." No. 66 of the Rules of Practice, dated March 2, 1829.

† "The Lieutenant Governor is pleased to prohibit Collectors or Revenue Officers of Government who are invested with the powers of a Magistrate from proceeding in the Criminal Department against Officers of their establishment, or other individuals for offences brought to light in Revenue proceedings, until they have first obtained the sanction of the Commissioner to such a proceeding. It will rest with the Commissioner to consider whether the trial be conducted by the Magistrate or the Joint Magistrate, or whether it is necessary in order to secure impartial investigation to transfer the trial altogether to another District, in which latter case he will propose such a course for the consideration of Government through the Sudder Board of Revenue."—Orders of Government, Revenue Department, dated Oct. 1, 1844, in Circular Order of Sudder Board of Revenue, dated Oct. 11, 1844.

our own system, the power and utility of these officers is no longer what it formerly was, but still a Collector will not be wise to cast aside the support and assistance he may derive from these old and acknowledged officers. The functions of the Canooongoe and Putwarree have been made the subject of special Legislative enactments [Reg. IV. 1808, and Reg. XII. 1817,] which should be carefully studied.

19. The value of all the higher appointments on the establishment is enhanced by the provision of Superannuation Pensions, amounting to $\frac{1}{4}$ of the average allowances of the previous five years, after 20 years service, and of $\frac{1}{2}$ after 30 years service. The rules regarding applications for these pensions will be found in the Appendix, No. I.

20. Few things will contribute more to the ease and efficiency, with which a Collector will discharge his duties, than a perfect acquaintance with the powers and capacities of his establishment, and a knowledge of the means by which they may be employed to the best advantage. A Collector should first study to obtain a thorough acquaintance with every branch of his work. He should then endeavour to throw off upon others all that they can be made to do for him, and he should restrict himself to the duty of distributing the work, and of controlling and supervising the operations of his subordinates.

21. When any extra work beyond the common routine has to be performed either from the evident exigency of the case, or under orders from a superior authority, it is not unusual to permit the emergency to be made the immediate occasion of an application for extra establishment. There are many haugers on upon the office, whose friends amongst the Amlah are sure immediately to suggest the necessity for such additional aid. Before the necessity is admitted, some consideration should be given to the nature of the required duty, the persons by whom it can be best performed, and the way in which its rapid and accurate execution can be best insured. When this has been done, and the correctness of the conclusion tested by partial experiment, if, after all, it is found that the completion of the work will interfere with the punctual discharge

of the current duties of the office, an application to superior authority, stating the grounds on which the assistance is required, and explaining the mode in which it will be employed, will be sure to command immediate attention and acquiescence.

22 An instance may serve to illustrate what is meant in this respect. Suppose that the list of tenures, required to be kept in every Collector's Office by paragraph 179 of the Directions for Settlement Officers, is found to be defective or incorrect, and that its revision is necessary. For the performance of this operation it is necessary to understand the principles of the classification, and to be aware of the characteristics of the existing tenures. The first thought probably would be, that an extra establishment would be required to perform this laborious operation in the Sudder Office. But further reflection would show that any extra establishment, that could be entertained, would have to acquire both the kinds of information necessary for a performance of the work. They would first have to learn the principles of the classification, and then to ascertain by a laborious examination of the voluminous records of the office how the existing tenures fall into one or other of the classes. But the Canoongoes and mofussil officers are familiar with the characters of existing tenures, and might easily be taught, if they have not already acquired, the principles of the prescribed classification. They are therefore the proper persons to perform this work. Lists of the mehals in each Pergunnah should be furnished them, and they should be required to fill in the nature of the tenure. The double purpose would thus be answered of affording useful instruction to the Pergunnah Officers and of compiling a correct record at no extra cost. It would be necessary to examine and test their returns, as much as it would be those of an extra establishment. Verbal interrogation of the compilers with occasional reference to the records would very soon show whether the new lists were rightly drawn up.

23 The efficiency of a Collector's administration of his duties will greatly depend on the manner, in which he conducts himself towards his native subordinates. Difference of religion and of social system necessarily separates him greatly from them, and

prevents his forming that accurate estimate of character which is only to be acquired in the confidence of private intercourse. Conscious of this disadvantage, he should strive to remedy it, by giving them the freest access to him in all official matters, and by laboring to inspire them with confidence in the soundness of his judgment and rectitude of his purpose. Excessive suspicion of native subordinates is as fatal as excessive confidence. They are necessarily the executioners of his orders, they must be in a great measure the exponents of his will, and should be to some degree his confidential advisers in cases of difficulty. A person, who is extremely suspicious of advice tendered to him, may be as much shackled in his power of independent action, as the man who weakly assents to whatever is proposed. The safest plan is to consult those who are best able to give advice, and to weigh their expressed opinions impartially, and dispassionately. Every effort should also be used to render the performance of their duties as little as possible burdensome to them. The Officer, who keeps them long in attendance at his house, or who requires that they perform their ordinary duties in Court in a painful standing position, cannot derive from them that degree of assistance which would otherwise be rendered. He should so dispose his own time and make his official arrangements, as may conduce to their comfort, and make their work light. The practice of frequently imposing fines for trivial offences cannot be too strongly deprecated.* It affords an excuse for dishonesty, and for

*NOTE—The Hon'ble Court of Directors have frequently prohibited this practice. The annexed Extract from their letter, dated May 21, 1844, though having primary reference to Police Darogahs, is equally applicable to all Native Officers.

Extract from Hon'ble Court's Despatch No. 20 of 1844, Legislative Department, dated London 21st August 1844.

PARA. 16. Another reform is pointed out by the Police Committee as essential to the respectability of the character of Darogahs; they observe, "measures should likewise be adopted to secure the Thanadars not only "from being removed on insufficient grounds, but from illtreatment. It is "established by the best evidence, that they are often treated by the Magis- "trate with no consideration, fined inordinately, summoned continually to "answer unfounded charges and removed without sufficient cause to distances "where their local experience is lost. The difficulty of procuring respec-

that cause often fails to have any effect. Errors of judgment should never be so punished, and corrupt or dishonest actions deserve a very different punishment, and cannot be thus either appropriately or beneficially noticed. In cases of neglect or disobedience of orders the imposition of a fine may be salutary, but it should be moderate in amount;—the offence should be undoubted, and generally the first transgression of the kind can more appropriately be noticed by recorded reproof and warning.

24. Great care should be taken to maintain the respectability of the Tuhseeldars. They should be selected with discrimination, and after enquiry into the goodness of their character, as well as their official capacity. They should always be received and treated with consideration, and confidentially consulted, as far as conveniently practicable, on all subjects connected with the districts entrusted to their charge. Reproof or censure, when necessary, should be given privately rather than publicly, and, so long as they are allowed to retain office, they should be treated with the confidence and respect which is due to their high station. The occasions are very rare, in which the imposition of a fine upon a Tuhseeldar is advisable or even justifiable.

25. Frequent and unreserved intercourse with all classes of the community is most necessary for the efficient performance of

“table and efficient individuals as Police Darogahs has been stated to arise
 “in part from the fear of dismissal from office, or of being disgraced, by punishment in cases of trivial misconduct or at the caprice of the Magistrate,
 “and when, in addition to this, it is considered that they have no adequate pay,
 “and no prospect of promotion, it is not very extraordinary that the generality
 “of them should be corrupt and that no persons of any character or respectability offer themselves for the situation.”

PARA 17. We have taken frequent occasion to urge the same point and we trust that you will omit no favorable opportunity of enforcing it. Heavy fines imposed upon Native Officers whose allowances are barely, if at all, sufficient for their subsistence, must have the effect of driving them to acts of corruption and extortion, and the disregard of their just rights and reasonable feelings by their official superiors must degrade them in their own estimation, and in that of the public, and must deter men of respectable character from holding situations, in which they are exposed to such hardship and disgrace.

a Collector's duties. Nothing tends more to promote this than the habit of constantly moving about the district during the cold season. The work, which must necessarily be performed at the Sudder Station, should be so arranged, as to leave the Collector free to move about the interior of his district for a considerable portion of the year, and the season, when this is practicable, should be diligently employed for the acquisition of that knowledge of the country and of the people, which is indispensable for the full comprehension of many questions, which must come before him for decision. A friendly and conciliatory demeanor towards the people should particularly be studied. The public officer, who comes amongst them, not only as possessed of higher moral principle and of superior education and intelligence, but also as their friend, sympathizing with them in their misfortunes and studious of their best interest, will always find them meet him with gratitude, and ready obedience.

26. The Collectors and their subordinates are always invested, in these provinces, with magisterial powers. The influence and the opportunity of beneficial exertion, which result from this, are great. It is essential to the advancement of the great interests entrusted to the Collector, that complete security of life and property should exist throughout the district. It is essential to the development of industry that all lawless violence be repressed, and so repressed, as least to interfere with the comfort and welfare of the peaceful and well-disposed. The strong establishments in the Revenue Department may be made the efficient agents for strengthening and regulating the Police, and the Magistrate, in the discharge of his duties as Collector, will have opened out to him channels of information and sources of influence, which, when duly improved, cannot fail to exercise a most beneficial effect.

27. Nothing can pass in the district, of which it is not the duty of the Collector to keep himself informed, and to watch the operation. The vicissitudes of trade, the state of the currency, the administration of Civil Justice, the progress of public works must all affect most materially the interests of the classes, of whom he is the constituted guardian. Officious interference in matters be-

good his immediate control must be avoided, but temperate and intelligent remonstrance against any thing which he sees to be wrong is one of his most important duties

28 Having premised thus much, as to the general position and responsibilities of a Collector, it is time to proceed to a consideration of his particular functions as already enumerated in paragraph 6

SECTION II.

THE COLLECTION OF THE GOVERNMENT REVENUE

29 The Land Revenue is the great source of the income of the Government in India. The powers and means, necessary for its collection, render it convenient to entrust to the same hands the management of the Abkaree, i. e. the excise on spirituous liquors, and also of the stamps. The rules under which the land revenue is collected first require notice

30 According to the ancient constitution of India,* the Government has a right to a portion of all produce of the soil, unless that right be alienated by a special grant. It follows that Government holds a lien upon this produce, and can insist upon the satisfaction of its demand, before the crop is removed from the ground. This principle was at first adopted and acted upon by the British Government. The instalments of the public demand were so timed that they fell due, before the crop, from which they were to be liquidated, could be cut. The Collector and Tuhseeldars were empowered† to place Shaenas or watchmen over the crops, so as to prevent their removal, before the Government demand had been paid, or security furnished for its ultimate payment. The hardship and impolicy of thus forestalling, as it were, the revenues of the country are evident. The system is the rude device of a state of society, where there was little security for life or property, and where property had consequently lost its right value

* See Preamble to Regulation XXXI 1803

† See Clause 12, Section 2, Regulation XXVII 1803

31. In the years 1810 and 1841, the practice in this respect was altered. The number of instalments was reduced from 8 or 9 to 4, and these were so timed as to fall due after the crop, from which they were to be paid, had been cut and carried. The Khurree kists or instalments were fixed for November, December, or January, and both the Rubbee kists were to be demanded after May 1st, with an interval of a month between them. The lien for the current revenue upon the growing crop has thus been formally renounced, and the Government has declared its intention of looking to the estate on which the demand is made, and to the other property of the Malgoonjar, for the satisfaction of its demand. This was done about the time that the late settlement of the Provinces was completed, and it was believed that the value, conferred on property by that measure, was such, as to prevent any loss to the Government from the change. So great an alteration could not be made, without giving rise to difference of opinion on the subject. It evidently rendered the collection of the Revenue more difficult than before. A simple and certain mode of procedure was abandoned, and recourse became necessary to other modes, uncertain in their effect and requiring judgment in their application. The Tuhseeldars and Native Officers of Government disliked the change, not only from their natural aversion to all change, but because it circumscribed their power and increased the difficulties of their position. The money lenders disliked it, because it rendered them less necessary to the agriculturists. The people themselves failed generally to understand or appreciate the boon, and, like all ignorant people, were suspicious and apprehensive of further design. The system has now been in operation for some years, and has hitherto worked well, wherever the assessment has been moderate and the state of the agricultural population flourishing.

32. It is important to remember that this lien is only abandoned, where there is no balance against the estate. It is in the power of all by paying the balance to secure themselves from this process. But if they are in balance, every means of realizing the right of Government must be put in force, and this amongst the rest.

33. The lien for the current revenue upon the growing crop being thus abandoned, it is of importance to consider, what modes of realizing the public revenue are open to a Collector, and what are the considerations which should influence him in having recourse to each.

34 So long as the Government Revenue is punctually paid, it is most important that the Collector, as a fiscal Officer, should abstain from all interference with the mahal. The great desire and object of the Government is to teach the people self government. If the proprietor cannot realize his rents from the tenants, or if the co parceners cannot settle their quota of payment amongst themselves, or if any one class oppress another, the Courts of Justice are open to them, and simple means are at hand for rapidly bringing their disagreements to arbitrement. They should be instructed and encouraged thus to conduct their affairs, and by punctual payment of the Government demand to bar all direct interference on the part of the fiscal Officers of the Government.

35 But when once default occurs, it is the duty of the Collector to exert himself with promptitude and vigor. The first step is to ascertain the cause of the default. For this purpose, all the means and appliances of his powerful establishment must be put in requisition to lay bare the real state of the case. The truth cannot be concealed from the person, who knows his power and is willing to exert it.

36 Default arises from deficiency of assets, or from embezzlement of the proceeds, which should have been appropriated to the liquidation of the Government demand *. The former, in ordinary cases, is beyond the control of the Malgoozar, and is a misfortune deserving consideration. The latter arises from the improvidence or the perverseness of the Malgoozar, and is more or less culpable according to the circumstances which occasion it.

37. Sometimes it occurs that deficiency of assets arises from wilful deterioration of the estate and neglect of cultivation.

* See Section 17, Reg. VI. 1795, and Sec. 12, 13 and 17, Reg. XVII. 1803

If this is only a mode in which ignorant men resist oppression and injustice, it may require some consideration. But if it be the mere contumacious resistance of lawless rebels to the constituted authority of the state, it must be visited with the utmost severity which the law admits. If the defaulters endeavour to deter others, either by threats or violence, from cultivating the land, which they refuse to cultivate themselves, the provisions of the criminal law must be enforced against them. No anxiety to lessen his existing balance, no reluctance to show on his papers a temporary financial deficiency, no aversion to the patient and painful course of proceeding which it involves, should deter a Collector from boldly facing a clear case of opposition of this kind. The effectual punishment, at any loss, of such misconduct is a moral lesson to the whole district, which cannot but result in the promotion of industry in other classes, and the security of the just rights of the Government.

38. In general, however, deficiency of assets arises from calamity of season, either want of rain, or floods, or blight, or hail &c. The greatest care must be taken to ascertain with promptitude the extent of the loss, as soon as possible after it is alleged to have occurred. The destruction of the crop may have been so complete, as not to leave sufficient for the support of the people and payment of the demand, in which case, the Malgoozar must pay from other sources, or borrow, or the property must pass into other hands. In such a case it will be for consideration whether measures should be adopted for compelling such a result, or whether the relaxation of the demand would be just and politic. In weighing this, it must be remembered that the principle of the assessment has been to fix a moderate average demand for a long course of years. The Government agrees to relinquish the excess in a good year, and it is fair to expect, that the deficiency of a bad year should be made good from the accumulated surplus of past or the anticipated surplus of coming years. If, therefore, the property is fairly assessed and the Malgoozar possessed of good means, it may be right to press for immediate payment, notwithstanding acknowledged deficiency of assets. It may also happen that the Malgoozar is irretrievably ruined, and that any relaxation

of the demand would be ineffectual for his relief, in which case the immediate forced transfer of the estate may be the best course. Supposing however, that from severity of original assessment, from deterioration of the estate after settlement, or from poverty of the Malgoozar, it may be right to relax the demand of the State, it must then be decided how this relaxation should have effect, whether as a suspension of demand or a remission of balance, or a reduction of Jumma.

33 The demand may be suspended under authority of the Commissioner or Sudder Board of Revenue, and this relief will often be sufficient and effectual, when the estate is valuable, the calamity unusual, and the Malgoozar industrious and frugal. To render it effectual, a kistbundee should be taken from the Malgoozars, and arrangements made, with or without security, for repayment of the balance by instalments.

40 If however it be decided that the balance cannot be hereafter realized, without too hardly taxing the industry of the Malgoozar or permanently affecting the resources, from which the future demand is to be paid, suspension of the demand becomes preparatory to remission of balance, which can only be done by the authority of the Government, and requires application for special sanction, and full explanation of the grounds on which the measure is recommended. The Board's rules for reporting balances are given in Appendix, No II.

41 Evidently no simple allegation that the balance is irrecoverable or that the assets are deficient, will satisfy the Government of the necessity for the remission. If the Collector seeks to justify himself, or desires that any weight should be attached to his representation, he must explain the cause of the alleged deficiency of assets, the means he took for satisfying himself of its reality and extent, and the reasons why he considers the proposed remission of the demand just, politic, and sufficient for the purpose.

42 It may be that the original assessment was so severe, or that the estate has become so much deteriorated, that it is

impossible to maintain the former assessment. Revision of Settlement and reduction of Jumma then become necessary. It is seldom, except in some case which has been provided for, such as encroachment of a river, or occupation of land for public purposes, that this proposal can be justified, without previous endeavors to realize the demand by all legal means. Such a case may however be conceived, and therefore the proposal is mentioned. It must however be remembered, that the Government Jumma is not a mere fixed fraction of the net produce, to which the demand must be lowered, whenever it can be shewn that the net produce has fallen below the originally assumed amount. Such a supposition would be injurious to the Government, and tend to check the industry of the cultivators. The settlement is a contract between the Government and the Malgoozars, and in its nature is equally binding upon both. Nothing can require that the fixed demand of the Government should be increased during the currency of a settlement, and its reduction can only be recommended on those general principles of policy and humanity, which regulate all fiscal arrangements. The form prescribed by the Board for reporting summary settlements is shown in Appendix, No. III.

43. The above remarks apply to ordinary and casual instances of default. When a general famine prevails, arising from continued drought or any other extensive visitation of Providence, extraordinary measures evidently become necessary, and the Government interposes its authority to suspend the ordinary course of proceeding. Drought is the most common scourge of the country. In order to judge of its degree, all Tuhseeldars have been furnished with rain-gauges of a simple construction [App. No. IV]. Care must be taken to instruct the men in the use of the instrument, and to obtain from them accurate and trust-worthy registers.

44. Much may be done towards diminishing the effect of famines by artificial irrigation from wells, reservoirs, or canals, by improved modes of agriculture, and by the promotion of thrifty habits, which are the natural result of good Government. When complaints of bad seasons and ruined crops are frequent, there is much reason to suspect some mis-government. A prudent

Collector will not close his ears to such complaints. He will hear all that is said, examine for himself, and draw his own conclusions. But he will not give too easy credence to every assertion of the kind, or be led away by a weak facility of disposition to encourage such excuses, by lightly altering his measures on the assumption of their validity. Discrimination and firmness, as well as kindness and consideration, are necessary for the good Government of the people.

45 When the resources of a Malgoozar are much diminished and there is great capability of improving the estate, it may be wise to aid the improvement by Tuccavee, i. e. advances from the public Treasury. Such advances are common with Native Governments, and used frequently to be made under our own system. A vicious practice arose of making only nominal advances of Tuccavee, which were immediately carried to the Government account in liquidation of existing balances, and thus enabled the Collector to exhibit a clear balance sheet. This was quite inadmissible and has thrown discredit on all such advances. There can however be no doubt that in certain states of the population and country, a Collector who knows the people may do much good by judicious advances of Tuccavee. Where the landed property is minutely divided, and the land capable of improvement by the formation of wells and reservoirs, or by draining and embanking, or in other such ways, and the people are industrious though poor, such advances may be of the greatest service. The power of authorizing them is vested in the Sudder Board, to whom all applications should be addressed, through the Commissioner.

46 In making such grants, the works for which they are required should be specified, and estimates of the cost of their construction should be carefully prepared and examined. The advance also would more appropriately come in aid of exertions made by the Malgoozars themselves, than in liquidation of the whole charge.

47 Engagements should be taken for the repayment of the advances by instalments on fixed dates. It is usual also to require collateral security, but it may be observed that this entails expense on the persons, whom it is intended to benefit, and materially detracts

from the value of the boon. By Law,* Tuccavee is recoverable by the same process as arrears of land revenue. The estate of the parties, for whose benefit it is given, is therefore hypothecated for its liquidation, and this is generally sufficient guarantee for its recovery without any collateral security. If however the advance be made for the exclusive benefit of one or more members of a large community, care will be requisite, that the property which will receive the benefit is adequate security, or else that the whole community become jointly responsible for the ultimate re-payment of the advance. The Sudder Board of Revenue's rules for the reporting upon Tuccavee will be found in the Appendix, No. V.

48. The other frequent cause of default is embezzlement of proceeds. The right of the Government to a certain portion of all produce of the soil being held to be prior to all other rights, it follows that, till its satisfaction, the net produce of an estate is a trust in the hands of the Malgoozar, and that a failure to surrender the trust is in itself an act of dishonesty or, as the law terms it,† embezzlement.

49. It follows as a natural deduction from this doctrine, that the person who makes the collections in a Mehal paying Revenue to Government, is personally responsible for as much as he can be proved to have collected, whether or not he be the rightful owner of the Mehal. The Civil Courts have uniformly upheld the Revenue Officers of the Government in the exercise of this right, and this principle has been made the basis of the course, enjoined as regards lessees‡ of estates from the proprietors.

* See Section 43, Regulation XXVII. 1803.

† See Section 17, Regulation, XXVII. 1803, et Passim.

‡ 1st. In cases where a sub-lease has been granted in consideration of a "sum of money, advanced to the proprietor by the lessee, whether this lease "is for a fixed term of years or to continue till the repayment of the amount, "the transaction is evidently a Mortgage, and should be treated as such. The "Collector may admit the lessee to engagements, and may direct the transfer "of names in the Malgozaree Register."

2nd. In cases, where no such consideration has been given for the "lease, the management only and not the proprietary right, must be held to

50 Misappropriation of assets and refusal to account for them is sometimes wilful, and accompanied either by flight* or open resistance of authority, in which case it must be dealt with in the same way as all other contumacious acts, as already noticed in paragraph 37. Contumacious refusal to pay (*shurart wa naduhundjee*) is however so often alleged as the cause of default, that it may be useful to examine the subject a little more at length.

"have been temporarily transferred. There will therefore be no mutation of names in the Malgozaree Register, but the transaction may be recognized by the Collector upon the application of both parties, and the Tuhseeldar may be directed to demand the revenue from the lessee, and to credit it to the Estate in his name, as on behalf of the proprietor. This management will continue until either party may express his desire to terminate it after the close of the current year, during its continuance *the lessee will be responsible in his person and property for any sums which he may collect from the Estate*, and the Estate itself will also continue liable to sale for any arrears, that may become due on account of it"—Circular Order of Sudder Board of Revenue, dated February 19, 1846

* NOTE—In cases of flight to neighbouring independent States the following remarks of the Hon ble the Court of Directors in a despatch, dated May 27th, 1830, must be borne in mind

89 "You appear to us to have taken on the whole, a sound view of these questions. On the subject of the mutual surrender of fugitives, the rule you say, which it is the wish of the Supreme Government to establish, is, to confine our requisitions for the surrender of refugees and our compliance with those of our neighbours, to the case of heinous offenders, such as murderers, highway robbers, &c leaving the privilege of asylum inviolate as regards debtors, defaulters, and civil and petty offenders of every kind, and the same rule ought of course to be observed where we have occasion to interfere to regulate the intercourse of different native States between each other. Your local agents, guided by the spirit of these instructions, will be entrusted with a certain discretion as to the particular cases, or classes of cases, in which requisitions for the surrender of criminals shall be made or complied with. The feelings of the particular Native Government, the character of its institutions, and the general equity or oppressiveness of its rule, may often require to be adverted to in the determination of such questions. But the practice whatever it be, should [unless there be very strong reasons to the contrary] be strictly reciprocal."

51. This explanation of the case is frequently given by Tuli-seeldars and other Native Revenue officers, when called upon to account for a balance, and the reasons for giving this reply are evident, for it involves no enquiry or proof, and it justifies the severest coercive measures. These are the very reasons why it should be received with the greatest caution. It is not in itself probable that small proprietors living peaceably and comfortably upon their lands; would lightly or heedlessly imperil their possessions, and expose themselves to all manner of official annoyances. It is most probable that they would pay the *démând*, if they had the money at hand, and that the omission to pay, results from some cause which presses upon them more heavily than the fiscal process issued against them. Under the present system and amongst a thoughtless, improvident people, it is not improbable that the money realized from their produce had been taken by their creditors or spent by themselves, before the Government instalment was due, and that, when the demand was made upon them, they had nothing to meet

90. "We have, on former occasions, intimated to you, our opinion that, "except under peculiar circumstances, it is no less unadvisable to elaim from "other States our own revenue defaulters than to surrender theirs. We consider "the abandonment of their native villages by the established cultivator as a sure "indication of over-assessment, or of oppression demanding the early interfer- "ence of the local European Authorities."

91. "The non-surrender of Revenue defaulters is, in point of fact, a check "against the continuance for any long period of such over-assessment and op- "pression."

92. "With regard to the interference, whether of our tribunals or of our "Political officers in civil cases against subjects of independent chiefs, you have "adopted the sound principle that the complainant must be left to seek justice "from the legitimate superior of the party against whom his claim is preferred, "unless that party be resident or possess property within our territories. It "was no less proper to interdict our officers from taking cognizance of civil "claims preferred against independent chiefs, whether by their own subjects, or "by others, or of cases of any description between independent chiefs and "persons residing or possessing property in their dominions. Interference may "sometimes be unavoidable in consequence of general mal-administration, but "it seldom can be justified in individual cases unless where the sufferer is en- "titled to our protection by some positive engagement."

it. In despair they probably evaded process, and either concealed themselves, or fled the country with the little property they possessed. In such a case, the landed property is answerable for the balance, and every effort should be made to firm or sell the land. But it may happen that the cultivating population is scanty, that capitalists cannot be found to take the estate, or that the combination amongst those of the same clan with the defaulters is so strong, as to deter purchasers from coming forward. The difficulty is then great, and in no cases are the local influence and fertility of resource of the Collector more severely tried. The main object must be so to coerce the defaulters, as to make it evident to all, that the true policy of a Malgoozar is to be punctual in his payments. In proportion as this is effected, and the agency which he selects for dealing with the case is good, and the police is strong, will such cases be of rare occurrence and easy remedy. Recourse to kham management, for a time at least, will probably have to be made, and this will only answer its purpose when exercised with great knowledge of the people and with unremitting attention to duty.

52. Embezzlement or misappropriation of assets generally results from the pecuniary embarrassment of the Malgoozar, or from disputes among the several members of the community. The two causes are distinct and require different treatment.

53. When the Malgoozar is bankrupt and there appears no hope of his recovering himself, no hesitation should exist in immediately transferring from him his estate. When his property is about to pass from him in satisfaction of the claims of his creditors, he will naturally cease to be anxious to save it from sale in satisfaction of the Government demand. He will secure for himself what he can from the wreck, and will leave the Government and his creditors to get what they can for themselves. The transfer must therefore be so timed, as to prevent the bankrupt from appropriating the value of the crops then standing, and immediately, on the first occurrence of default, the property should be attached to prevent waste, and to secure any assets that may be then available.

54. Quarrels amongst the several members of the community are the fertile source of default, and require much judgment in

dealing with them. It has been already stated in paragraph 3, that all the members of the community are jointly responsible for the whole sum assessed upon a Mehal. In another treatise (*Directions for Settlement Officers*, paragraphs 84-97), an attempt has been made to explain in what way the several members of these communities are bound together, and how they account to each other for their respective shares. The Settlement record and the annual Putwarries papers will show the nature of the tenure, and the names of the proprietors. It is most desirable that every exertion should be first made to realize from the individual defaulter the balance he has failed to pay, but if this effort be unavailing, it is then important that the whole community be made to feel the strength of the bond which unites them, and the necessity of common exertion for the safety of the whole. This tie cannot be weakened without altering the whole frame-work of the community, and introducing a new state of society. If the separate responsibility be disregarded, great injustice is done, and an extensive alienation of property by public sales must take place. If the joint responsibility be disregarded, a revision of the whole Settlement must take place. A separate allotment of Jumma on every petty holding must be made, and the Assameewar or Ryotwar system be introduced, with all the inconveniences and risks to which it is liable, especially amongst a people who are unaccustomed to it.

55. Act I. 1841 has provided for this state of things. It has armed the Collector with power to proceed against each individual defaulter from amongst a community, in the same way that he can do against a Sudder Malgoozar, whilst at the same time it avers that the joint responsibility remains unimpaired. The Government expects that every effort will be made to realize the balance from the individual, before the demand is pressed upon the community.

56. Section VIII. of Act I. 1841, has enacted "that a copy of
 " the Jumma Wasil Bakee and detailed Khuteonee of the Tuhseeldar,
 " signed and sealed by him, and countersigned by the Canoongoes and
 " Putwarree, exhibiting in detail the amount paid by and arrears due
 " from each Puttee, shall be taken to be sufficient evidence of the

"arrear due from each Puttee." This does not render it necessary that the Tuhseeldar, always keep a distinct Jumma Wasil Bakee for the owner of every property in a co parcenary estate. In general, the Mehal may be considered as one head of account, but any specification made by the Malgoozar of the persons, on whose account the sum is paid in, should be shown in the Tuhseeldar's accounts. When in the event of default it may be necessary to proceed against the several proprietors under the terms of this Act, it will then be necessary to make out a separate Jumma Wasil Bakee against each puttee or individual. This will be furnished by the Tuhseeldar, and will be founded upon the Putwarce's papers and will be conformable with them. But it may and not unfrequently does happen, that owing to disputes there may be difficulty in preparing this document. The decision of this dispute will require much care and judgment. It may be that the accuracy of the document, when first presented to the Collector, is called in question by the parties concerned, in which case further enquiry, and perhaps eventual amendment of it may be necessary. The objections may be various. It may be pleaded that the extent of the property is wrongly stated, or that the rate of distribution (bachli) is wrongly adjusted, or that the properties are not so separate, that distinct responsibility can be established, so as to render the terms of the Act applicable. Each of these pleas should be heard and carefully weighed. The law, by requiring that the papers in question "*shall invariably be filed with the Collector's proceedings,*" provides a safeguard against the hasty enforcement of the provisions of the Act, contrary to the acknowledged customs of the people, but neither the law, nor the order of Government binds down the Collector to the blind reception of the papers in question, or to implicit reliance upon them.

57 It may probably be objected to the document, that the joint estate is Zemindari, (c p 37, Directions to Settlement Officers), that the collections are made by the Lumburdar, who is bound to account to the village community, and that the Lumburdar has not rendered a faithful account so far as the interests of the defaulter are concerned. This no doubt is a valid excuse and deserving

of enquiry. If in all its parts it be proved, the estate is not one in which the provisions of the Act ought to be enforced. If on the other hand it appear that the defaulter was a party to the annual adjustment of accounts (*boojharut*), assented to it, and received his portion of the profits, and subsequently embezzled them, then the separation of properties for the year will have been complete, and the separate responsibility may be enforced.

58. If there be no question as to the separate responsibility of the defaulting puttee, still all efforts to realize the balance from the owners of it may be ineffectual. They may have suffered their lands to fall out of cultivation, they may be bankrupt, or they may have absconded. In such cases it becomes necessary to fall back upon the joint responsibility of the whole community. It must be ascertained what is the village rule for making good default of this kind,—as for instance, by re-distribution of the balance on the shares of the solvent proprietors, or by transfer to some co-parcener or puttee, able to pay up the balance and take the lands. They must be called upon to act on this rule, and in the event of any or all refusing to comply with it, the recusants or the whole must be dealt with as defaulters. This power, conferred by Section X. Act I. 1841, is most important. It holds the community together, and compels them to put forth that united exertion, which is the principal feature of the tenure. It follows, as a natural consequence, that the Collector should abstain from any act, such as either partial annulment of lease and holding *Kham*, or purchase by Government of the defaulting puttee, which would throw upon the Government the responsibility for a share of an undivided estate. The only way, in which the joint responsibility, attaching to all the co-parceners in such a *Mehal*, can be destroyed, is, by forming the several Puttees or other component properties into separate *Mehals*, as provided for by Section 30, Regulation XIX. 1814. If this distinction be not observed, there will be great opening left for fraud of all kinds.

59. The cause of default being ascertained, the Collector has open to him several legal methods of procedure for realizing the demand. No fixed rule can be laid down to guide him in the

course he should follow The law has allowed an option, and he must not shrink from the labor or responsibility of determining, how he is to exercise the discretionary power, with which he is invested The object is to realize the balance with the greatest rapidity and facility, and with the least possible degree of annoyance or expense to the defaulter

60 Some of the processes are directed against the Mehul itself on which the balance has arisen, and some against the person, or other property, real or personal, of the defaulter The former rest upon the principle that every Mehul is hypothecated to Government for the revenue assessed upon it, and to proceed against the Mehul can never, therefore, be illegal, however inexpedient or impolitic it may be Whatever successions or transfers may have taken place, a Mehul may always be sold for an outstanding balance, or the settlement may be annulled, and the Mehul be farmed, or held Kham but the actual defaulter, i e, the person who has received the Government share of the produce and failed to account for it, is alone responsible in his person, and liable to imprisonment for the arrear Property, whether personal or real, other than that on which the arrear has arisen, is only liable to distrant or sale, when it belongs to the actual defaulter, or is held on a title derived from him, subsequently to the default

61 It will be useful to describe the several methods of procedure open to the Collector, and to point out some of the most useful principles that should guide him in the exercise of his discretion

62 The processes recognised by the Regulations for the realization of the demand of the Government are the following

- I Dustuks, i e writs of demand and summons
- II Personal imprisonment
- III Distrant of personal property
- IV Kham Tuhseel, i e sequestration of profits
- V Transfer to a putteedar of a defaulting puttee
- VI Farm to a stranger of the defaulting puttee or of the whole Mehul
- VII Sale of the defaulting puttee or of the whole Mehul

63. I. Dustuks, or writs of demand and summons. The dustuk^{is} is either a written notice of demand, or it is a summons to appear before the proper revenue authority and account for the default. The demand should be paid by the Malgoozar, on or before the day on which it falls due, into the hands of the person authorized to receive it, either the Collector or the Tuhseeldar, as the Mehal may be huzoory or otherwise. If the Malgoozar fails in this duty, he is liable to a penalty, and the dustuk issued at his expense is the lightest penalty which can be inflicted.

64. Ordinarily and in cases of first default, the dustuk, issued on the day following that fixed for payment, is a simple notice to pay. But if this be ineffectual and payment be not made within the prescribed time, one or more dustuks should be served either by peons or horsemen, and these should be considered writs of summons, and should serve to bring before the Collector or the Tuhseeldar all persons responsible for the balance. The number of dustuks will depend on the number and character of the defaulters. It is not necessary that there be one for each defaulter. There should be no more than are probably adequate to ensure the attendance of the parties summoned. This is the process by which full discovery is made of all the causes of the default, supposing them to be previously unknown, but even if the defaulters themselves abscond, or refuse to attend, there will seldom be difficulty in ascertaining from the village or pergunnah officers and other sources the real cause of default. This duty in most cases will devolve upon the Tuhseeldar, who in fact ought to be so well acquainted with the affairs of his district as to know beforehand how and where default is likely to occur. He must know whether the crops have been abundant or not, and whether the Malgoozars are in prosperous or embarrassed

* Sections 3, 4, 5, 7, 8, 9, 10, Regulation XXVII. 1803, contain the provisions regarding the issue of dustuks in the ceded and conquered Provinces, but the provisions on this head are more clearly stated in Section 4, and Clause 1, Section 5, Regulation X. of 1818, when they were re-enacted for the district of Cuttack.

circumstances, he must know whether the members of village communities are in harmony or at discord with each other, and he also must know the general character and repute of every *Milgoozar* for punctuality or honesty. With this knowledge, he should be able at once to shape his course on the occurrence of default and he should be prepared, immediately on finding to realize by the first or second *dustuk*, to report the whole circumstances to the Collector with his opinion, as to the course which should be pursued, and the reasons for his recommendation. The Collector should always require this detail to be furnished to him with the greatest promptitude. When received, he will test it by the many means of enquiry open to him, by his own previous knowledge of the case, the records of his office, or if necessary, by the examination of persons likely to know the truth. Delay in such a case, or in deciding on the course to be subsequently pursued, is fatal. Whenever there is difficulty in making the collections, nothing is more important than promptly to make up the mind on the cause of the default, to fix on the proper mode of proceeding, and to follow out that course with no further delay than the law requires.

65 *Dustuks* must not be issued unnecessarily, so as to bring a useless charge upon the defaulter. The collections should be made *Mchilwar*, not *Mouzahwar*. When several *Mouzas* separately assessed and settled, belong to one proprietor, or body of proprietors, they should be considered as one *Mchal*, and a single *Dustuk* may suffice. No more *Dustuks* should be issued than are likely to effect the purpose of obtaining the defaulter's appearance, and if that be apparently unattainable, the *dustuks* should be discontinued. It is by no means necessary, that *dustuks* be issued at all*. If a balance lies over from a former list, when a new list falls due, or if the defaulter be notoriously bankrupt or determined not to pay, it may be better to avoid the issue of one *dustuk*, thereby preventing the additional charge on the *Mchal*, and saving the time, which would be lost by awaiting the result of the issue.

* See Clause 2, Section 2, Regulation VI 1822, the principle of which remains in force, though the Regulation is repealed. See Section 24, Act I 1845.

amount, and bringing a regular suit in the Civil Court to make good his plea. It is not necessary* to imprison immediately upon apprehension. The defaulter may be kept 10 days in charge of the peons, who apprehended him, by the Tuhseeldar at the Tuhseeldaree Cutcherry, and by the Collector at the Sudder office. No person is liable to imprisonment except for a balance due from himself or some shareholder whom he represents. An heir or assignee or agent cannot be imprisoned for the default of the person from whom he derives his title, or his powers.

68 It is only in peculiar cases that the process of imprisonment is likely to be effective. When the defaulter is living in circumstances which make him fear imprisonment, and when he has resources which enable him at once to pay the demand, there may be no more efficient process. But on the poor or the embarrassed, it is not likely to have any effect, whilst to the unfortunate, but honest and industrious man, it is a cruel hardship. It used to be a very common practice to imprison defaulters, as the first step towards the realization of the demand, but the hardship and impolicy of this has been long admitted, and within the last few years, this mode of proceeding has been almost entirely discontinued. The checks placed upon it by the Sudder Board of Revenue will be found in Appendix, No VII.

69 III Dstraint of personal property of the defaulter. The powers of dstraint possessed by a Collector are the same as those possessed by a private proprietor against his tenants† and extend to the power of seizing, wherever he may find it, the personal or moveable (in Arabic Law *معقول*, and in Hindoo Law *अस्थायर*) property of the defaulter, except that implements of husbandry, and cattle employed in husbandry, together with the tools of artizans, are not subject to distress and sale on account of default.

70 This process is liable to very much the same objection as the preceding. The usual defaulters are small landed proprietors, whose personal property is of little value to any but them-

* See Section 11 Regulation XXVII 1803.

† See Clause 2, Section 14, Regulation XXVII 1803.

themselves and is easily removed. If it is distrained and sold, little is thereby realized, whilst they are greatly harassed and injured. If, however, the defaulter be in good circumstances and willingly withholds payment of the just claim of Government, there cannot perhaps be a better mode of proceeding than to distrain at once the most valuable articles of his private property. This course should be followed only when there is good reason to suppose that it will be the means of compelling payment of the whole or a considerable portion of the arrear.

71. IV. *Kham Tuhseel* or sequestration of profits. Two very different processes are often confounded under this head, viz., temporary attachment of the property with an account of the profits on removal of the attachment, and annulment of Settlement with sequestration of profits for a fixed period. The common feature of both is, that the Collector, or officer deputed by him, is placed in the position of a proprietor, and invested with all the powers over the property which an owner usually exercises. In one of their effects also they are the same, for Section X. Act I. 1845, forbids sale of an estate, for an arrear which has accrued under attachment, without making any distinction between the two modes of attachment. In both cases then care is necessary, as well in having recourse to the process as in acting under it.

72. Temporary attachment* has been sometimes designated "*Koork Tuhseel*," and is a process which the Collector is authorized to adopt on his own authority, whenever default has occurred, and the time that is requisite for the completion of other proceedings renders it necessary to prevent waste on the estate. Some time must evidently elapse before a farm or sale of an estate can be completed and occasionally even time is necessarily consumed in conducting the preliminary enquiries into the cause of default. In all these cases, it is necessary to provide that the defaulters, who may have become reckless, do not carry off, and appropriate to their own use, the proceeds of the estate. It may also happen that

* v. Clause 1, Section 14, and Clauses 1, 2, 3, and 4, Section 15, Regulation XXVII. 1803.

the defaulter has been apprehended and imprisoned, and that it is necessary to provide a person to take charge of the estate on the part of Government. In ordinary cases this should be the Tuhseeldar, but whenever the estate is large, or requiring particular care, a suzawul or administrator may be appointed, who will exercise, on the part of the Government, all the functions of the proprietor, either for a percentage on the collections or for a fixed salary.

73 In all such cases the Government Officer, whoever he may be, stands in the place of the defaulter and realises what it would otherwise be the duty of the Malgoozar to realise. Where the land is cultivated by non proprietary tenants, he will collect from them according to the authorized Jummabundee or rent roll. Where the land is cultivated by a community of proprietors, he will put in force the local law, whatever it may be, as regards balances from former years and the current revenue, and will collect accordingly. For instance, if they pay the Government revenue and village expenses by a rate or bakhli on their seer land, he will include in the village expenses whatever may be his own authorized remuneration, make the bakhli, and then realise from each accordingly. This power may evidently be exerted with great advantage in cases of default arising from disputes amongst the community, which prevent them from auditing the accounts of the year, and distributing the burthen on each man's land. The Officer of Government does that by authority, which the village Lumbardar was unable by himself to do. By the adoption of this process in case of default, the lien upon the crop, which the Government originally possessed, and only waived as regarded the current revenue, is immediately revived, in the person of the Government Officer who is the representative of the owner*. Wherever, therefore, the estate is valuable the risk to the Government, which results from the postponement of the lists (already mentioned in paragraph 28) extends only to the lists for one crop. The produce of that crop may be embezzled and made away with, but the existence of the balance places it at once in the Collector's power, to realise the demand in future from the growing crops, till the balance is liquidated.

* See concluding para of Clause 2, Section 17, Regulation XXVIII 1803

74. Whenever an estate is attached, the greatest promptitude is necessary in ascertaining from the Putwarree, the extent of cultivation, and the liabilities of each man. The Settlement papers and the Putwarree's annual papers should materially aid this, and the Collector should not be unmindful, that every such attachment gives him a valuable opportunity for testing, and, if need be, correcting these records. If the attachment take place at the commencement of the agricultural year, that is, before the commencement of the rainy season, it will devolve on the Government Officer to make the arrangements for the cultivation in the coming year. This is a difficult undertaking, requiring much knowledge of the country and the people. Good agents should be chosen for its performance and those agents should be well directed. Every effort should be made to secure the assistance and co-operation of the proprietors in its performance.

75. It must further be remembered, that all collections made during attachment must be appropriated to the payment of the current kists, and no portion devoted to the liquidation of the balance, till the current kists are entirely made good. Thus when the attachment takes place before the rubbee crops are cut, in consequence of failure to pay the khurree balances, the collections must be credited to the coming rubbee kists, and not to the past khurree kists. Otherwise it is evident, that, when the attachment is removed, the proprietor will be left with a demand against him, and no means of paying it.

76. On releasing the property from attachment, an account should be faithfully rendered of all the collections from the village.* When this has been rendered, and the acquittance of the proprietor has been filed, the estate of course remains liable for any outstanding balances, which were not excepted at the time of adjustment.

77. Sequestration of profits for a period of years, or Khann Tulseel properly so called, was a process, contemplated from the first, and especially mentioned in Clause 3, Section 17, Regulation

* See Clause 2, Section 15, Reg. XXVII. 1803.

XXVII 1803, as a punitive measure consequent on embezzlement. The power has, however, been more distinctly conferred, in all cases where an estate is not settled in perpetuity, by Section 4, Regulation IX 1825, and that is accordingly the enactment under which the process is now ordinarily enforced, but the period must not exceed 15 years. It will be observed that this process cannot be adopted till the expiration of a month after the balance falls due, that it involves annulment of the settlement, and that it cannot have effect without sanction of the Board, and, that even then, it is subject to such orders as the Government may issue. Ordinarily the operation is complete when sanctioned by the Sudder Board of Revenue, but the Board quarterly report such cases for the information of the Government, and the Government have the power then, or specially upon appeal made to them, to alter the proceeding. But this power is very seldom exercised. It is meant to provide against extreme cases, and only in such would its exercise be warranted. The forms of report and account in these cases, required by the Sudder Board of Revenue, will be found in the Appendix, No VIII.

78 When land is valuable, population abundant, and the assets of the estate consist of money collections from non proprietary cultivators, and the rent roll shows a fair surplus above the Government demand, there should be no hesitation in holding Kham. Ordinary care will enable the Collector to recover the balance and probably improve the estate. But when the population is scanty, when the defaulters are a community of cultivating proprietors, when the collections are made in kind or when the estate is deteriorated and fallen out of cultivation, Kham management requires much caution. Its success evidently depends upon knowledge of agriculture, influence over the people, and prompt and steady action. When the Collector is conscious that he possesses these qualities himself, or can command them through means of his subordinates, he has the strongest possible hold on the people. Nothing convinces them more of the hopelessness of attempting by combination to defraud the Government of its dues, or to force a reduction of settlement, than the example of a few estates successfully held *khām*, and made to yield more than the original assessment. With the intimate knowledge now possessed of the

assets of every estate, and of the resources of the country, there should not be any great difficulty in holding Khiam, wherever the assessment is fair. It should not however be attempted on any great scale, because of the time and minute attention it requires, nor should it be attempted at all, unless the Collector finds himself in a position, where he may reasonably expect to have time and opportunity to carry his experiment fairly out. The defaulters cannot claim release from Khiam Tuhseel on payment of the balance, nor till the expiration of 15 years, and caution should be used in too easily re-admitting Zamins to the management of their estates, as soon as the property begins to yield a surplus.

79. Estates are sometimes necessarily Khiam, because of the refusal of the proprietors to engage for them, and because no farmers can be found to take them. These will be managed in the same manner as estates held Khiam on account of balances.

80. There is a material difference between Khioork, and Khiam Tuhseel. In the former, as already stated in paragraph 73, the Government Officer, who is charged with the management of the attached estate, stands in the place of the original proprietors, and is bound by all the obligations, which they have legally incurred. He can collect no more than they were able to demand, from the proprietors more than the back, or village custom warrants. In Khiam Tuhseel on the contrary all the proprietary rights and obligations of the owners of the property are for the time in abeyance. The Government Officer in charge of the estate collects from all the cultivators the full rents of their lands, notwithstanding any engagements to the contrary into which the proprietors may have entered, or any privileges which they may possess in virtue of their rights of ownership. He is for the time being in the position, which would be occupied by a person, who had farmed or purchased the estate on account of arrears of revenue. It must also be remembered on release from Khiam Tuhseel,*

* NOTE.—In the permanently settled Province of Benares, sequestration of profits, takes place only under Clauses 2 and 3, Section 17, Regulation VI. 1795. It does not expressly involve annulment of lease, but in flagrant cases of

that annulment of the previous settlement had been preliminary to the kham management, and that re settlement is therefore necessary. New engagements must be taken from the parties admitted as proprietors, and the opportunity should be seized for correcting the administration papers, and adjusting all the points which are open to adjustment on the formation of a new settlement

§1. V Transfer of a defaulting puttee to a solvent putteedar When one or more persons possessed of separate holdings in a co-parcenary tenure find themselves involved in pecuniary difficulties, it is an ordinary practice for them to make over their proprietary rights for a time to another shareholder or body of shareholders, and either to go elsewhere themselves to seek their fortunes, or else to remain resident in the village, but divested of their character as proprietors. The law* enables the Collector to avail himself of this custom, and to compel its enforcement, whenever a member of the community defaults, and fails voluntarily to extricate himself from his difficulties in this manner. The transfer may be in perpetuity, or for a term of years, or till repayment of the balance, which has led to the enforced transfer. In the first case, it is in fact an enforced sale, in the second case, it is a mortgage, of the kind commonly known as *putbunduck*, where the profits are held adequate to pay the interest and replace the principal in a course of years, and in the third case, it is an ordinary mortgage, but one in which an account of mesne profits cannot be demanded. Of these processes it is evident that the second is the most lenient, as well as the most convenient, and it is the one generally adopted in modern practice. The third is the one most consonant with the ordinary practice of communities, and is much preferable to farm to a stranger. As the process rests for its foundation on the well known joint responsibility of the whole community, so it results that the joint responsibility is by no means weakened by its enforce-

embezzlement, it may be continued till the balance be paid up and the Government be reimbursed for all sums laid out in the improvement of the estate

* See Clause 1, Section 17, Regulation XVII 1803, also Clauses 3 and 4, Section 3, Act I of 1841. Section 14, Regulation IX, 1811, also confers the power, but it is not usual to act under the terms of that law

ment. The whole *Michal* is still responsible for the revenue assessed upon it, and if the transferee ultimately default, the transferred portion is notwithstanding the transfer, as liable to sale, as any other part of the estate. It also results from the nature of the transaction, that the transferor's interest in the transferred puttee is both heritable and transferable.

82. Recourse should always be had to this process if possible, when a part only of the joint proprietors default. A Collector should not wait, till tender is made to him by the solvent proprietors. He should invite their tenders, and he should explain to them the advantages, which will result to them, from thus preventing the intrusion of a report into the estate, and the obligation that rests upon them to support their co-proprietors.

83. As the law now stands, the sanction of the Government is required to complete these transfers. The form of report which this involves is given in the Appendix, No. IX., and it will be observed that a column is there assigned for showing the provision made for the support of the excluded proprietors, under Section 7, Act I. 1811.

84. VI. Harm to a stranger of the defaulting puttee or of the whole *Michal*. This also is a process commonly enforced by Native Governments. It amounts simply to this, that, when the proprietor is unable to manage the estate, the Government provides a person to look after its own interests for a time, till the proprietor is in a condition to resume management. The process is a milder means of coercion than sale, and ought to be ordinarily had recourse to in preference to sale, especially when the estate is held by the old hereditary proprietors, whether as a community, or as a single family, or as an individual. Instances are not rare, in which communities, who are either impoverished, or who have disagreed amongst themselves, voluntarily enter into an arrangement for farming their estate to some capitalist, who undertakes the management and leaves them some small immunities, which they consider necessary for their support or essential to their dignity.

85 The provisions of the Regulations which authorize this process are vague. Clause 1, Section 17, Regulation XXVII of 1803, empowers the Government to let on lease the lands of any person, who may be dispossessed on account of arrears without any restriction as to period, or otherwise. Section 4, Regulation IX 1825, empowers the Collector with the sanction of the Board and subject to the orders of Government, when a balance remains unpaid for one month in estates not settled in perpetuity, to annul the settlement and to let the Mehul in farm for a period not exceeding 15 years. It is usual now in all estates not permanently settled, to act under this latter clause and to make the process hasty by reducing the farm to the shortest possible limit, with power to the Malgoozar of re entry on its expiration without repayment of the balance.

86 In selecting the farmer of the estate of a defaulter the preference should always be given to any person who possesses a right of property in it. Thus in a Talookah, where the settlement has been made with the Biswahdar on his default, the farm should be offered to the Talookdar, or in the case of a mortgaged estate, to the mortgager. The owner of property, which may be contiguous to or intermixed with that of the defaulter, should also have the first offer of the farm.

87 The lease in this case is a personal contract between the Government and the farmer, who may, in fact, be considered the manager of the estate on the part of Government, and it is neither heritable nor transferable. It follows that on the death of a farmer his heir does not inherit of right, but the farm lapses unless it be thought expedient to renew it with him, and that if there be more than one farmer and one of them die, the survivor continues sole farmer, and that the Civil Courts cannot disturb the possession of the farmer, unless the Government be a party to the suit. Al-

* NOTE.—This has been frequently asserted by the Sudder Board of Revenue, and was confirmed by the unanimous opinion of the Judges of the Sudder Dewanny Adawlut in the Special Appeal case of Imam Buksh and Imam Oollah Appellants *versus* Syud Fuzund Allee and others Reported on December 29th, 1845.

though however there may be no claim of right to succeed by inheritance, or to obtain by transfer the farm of an estate, applications of this nature should not be rejected except on very strong grounds. Such successions or transfers should as a general rule be permitted, and should only be disallowed when evidently objectionable. In other respects the farmer is, for the time, invested with full proprietary rights, and the excluded owner, is a mere cultivator of his peer lands, the rents of which will be determined as prescribed in Section 7, and 10, Act I. 1841. On lapse of the term within the period of 15 years, the old proprietors cannot obtain re-entry of right. During the 15 years for which they have purchased themselves liable to exclusion, the Government may make any arrangement regarding the estate which it thinks best. Subleasing, without the consent of the Collector, should be barred by special stipulation in the farming lease, but this consent should not be withheld without sufficient cause.

88. The process under Section 4, Regulation IX. 1825, involves annulment of settlement, so that the farming jumma is not necessarily the same as the former jumma, and after the expiration of the lease to the farmer, the estate is open to re-settlement, and the old proprietors, on whatever terms they may be readmitted, should be required to enter into new engagements, and to complete all the other documents, that are required on the settlement of an estate.

89. It is of importance, that the mode of enforcing this process should be well defined and precise, so that the Alalgoozars may have sufficient warning of what is intended, and so that capitalists may feel assured that their contract will not be lightly set aside, and may be thereby encouraged to come forward and take such leases. The rules which have been promulgated by the Sudder Board of Revenue under the sanction of the Government, for this purpose will be found in the Appendix, No. X. As no estate or portion of an estate when thus farmed is liable to sale for arrears of revenue, sufficient security must always be taken from the farmer for the punctual discharge of his jumma, and the security

Bonds should be registered, in order that the lien on the property specified in the Bond may be complete

90 VII Sale of the defaulting puttee or of the whole Vohal The realization of arrears of revenue, by sale of the estate on which the arrear has occurred, is a process unknown to Native states and is entirely the result of the British system of Administration Property in land is certainly known and to Native Governments Private transfers by sale, gift, or mortgage constantly occur under them, but these are entirely dependent on the will of the parties, and are not enforced by the Government The power of effecting public sales for arrears results from the limitation of the Government demand, and the confidence of the people that when the demand is open to re adjustment it will not be unduly enhanced

91 In Bengal, Behar, and Orissa the permanent settlement effected a great revolution in the state of landed property It very extensively deprived the village communities and inferior holders of their rights, and created new and absolute rights of property in behalf of persons who had previously possessed only a limited interest in the produce of the land The sale process was very well adapted for such a state of things The persons first recognized as proprietors might be, and often were, ruined, but their rights passed into the hands of other capitalists, who were ready to speculate in land, and such changes made no alteration in the body of resident cultivators, who carried on their affairs much as they had always done, battling, to the best of their power, against the person entitled to receive their Jumma, and remaining for a long time ignorant of the essential change which had been made in their position When the rage for thus speculating in land was at its height, the Ceded and Conquered Provinces were annexed to the British Empire, a brief settlement was hastily made, and the sale process inconsiderately introduced A few intriguing characters about the public offices eagerly seized upon this opportunity for enriching themselves, and great confusion ensued The evil at length forced itself on the consideration of the Government The Board of Revenue frequently exposed the real state of the circum-

stances, and Mr. T. C. Robertson, the intelligent and energetic Judge and Magistrate of Cawnpore so strongly represented* the importance of the question, that a special commission was appointed under Reg. I. 1821, to remedy the evils that had occurred and to reverse all fraudulent or unjust sales of this nature. The preamble of that Regulation exposes the magnitude of the evil it was intended to remedy. The powers entrusted to the Commission were subsequently enlarged by Regulation I. 1823. The special Commissioners were first selected men of tried ability, but in 1829, the already extensive powers of special Commissioners were still further enlarged, and were conferred by Section 10, Regulation I. on every Commissioner of Revenue, and very great diversity of practice then prevailed. Many changes subsequently took place in the arrangements for disposing of these suits. At length by Act III. 1835, the further entailment of suits of this nature was stopped, but it is only within the last few years that the labors of the commission have been laborious and painfully brought to a close. Simultaneously with these measures, others have been pursued under Regulation VII. 1822, and IX. 1833, and similar enactments for ascertaining the real rights possessed in the land and the liabilities of the proprietors.

92. The effect of these measures has naturally been to shake confidence in sales. Intending purchasers have before them not only the risk of suits in Court to set aside the sale on the numerous pleas of irregularities which are liable to occur, but also they remember the sweeping measure of 1821 for reversing such sales. They are aware moreover of the strong repugnance to the sale process, which has arisen on the part of public Officers in consequence of its hardship, and they perceive that the minute record of rights, which has now been made, prevents them from exercising that large discretion in the purchased estate, which the absence of that record previously allowed.

93. The preceding brief retrospect is necessary to enable public Officers to understand the real difficulties which beset resort

* See this letter published in Revenue Appendix, No. 68. to the report of the House of Commons, dated August 16, 1832.

to the sale process. The law is still absolute and lays no restriction on the discretion of the Officers of the Government. The right of Government to hold the entire body of proprietors, and the entire estate, responsible for the amount of the whole *Junma* is declared in Section 10, Act I 1841, to be indefeasible, whilst any sale conducted in the prescribed method would be complete and final. The mode of conducting a sale is fully set forth in Regulation I 1845, which must be carefully studied by every person who resolves to act under it. The precautions to be observed are few and simple, so as to leave no excuse, if the sale be subsequently reversed in consequence of informality. It is of more consequence now to mention some of the circumstances which should influence a Collector in his determination regarding this process

94 If the estate be the undivided property of one or more persons, and especially if they do not cultivate it themselves nor reside upon it, there can be no objection to the sale. If the estate has been previously acquired by sale at public auction, the re-sale may enable the old proprietors to recover their land. It may indeed be advisable, that sale should take place in such cases, immediately that an arrear has occurred, under Section 2 of the Act, without having resort to any other process whatever, much expence is thus saved to the proprietor and unnecessary labor and delay are avoided. When the defaulter is an irremediably ruined man, it is better to sell at once in order to give a good title to the estate, and to free it from the burthens, which prevent its improvement, so long as it remains in the hands of its then possessor, and the sooner, in such a case, the sale is effected the better. It may be that from original defect of title, or some other such cause, the proprietor finds himself unable to sell the estate by private contract, and is in fact desirous that it should pass from his hands by public sale for arrears. In such a case there can be no reason for delay. The default will of course be persisted in till the estate be sold, and therefore the sooner the estate is sold, the less will be the balance. Whenever the price bid at a public sale is not sufficient to cover the balance, the estate should be bought in by

the Government, and in such case the person and other property of the defaulter are still responsible for the remaining balance.

95. When the estate belongs to a community of cultivating proprietors, and especially when those proprietors are numerous, and supported by other proprietors of neighbouring estates, who are members of the same clan, greater caution is necessary in proceeding to sale. It can scarcely happen but that in such a case some innocent persons would suffer with the guilty, and it may be, that indiscriminate resort to the process may arm the whole population against the Government, and lead to outrages which are greatly to be deprecated. No sale of an entire estate, under such circumstances, should be proposed, till the cause of the balance has been fully ascertained, every other means of realising it tried in vain, and the probable adaptation of the means to the desired end, ascertained. The case mentioned by the Sudder Board of Revenue in paragraphs 118 and 119, of their Circular Order, No II., is perhaps the strongest in which sale is justifiable. It is "when shareholders contrive to withhold the Government due, and endeavour, by establishing a character for violence and conspiracy, to deter persons from accepting a lease, or coming forward to make offers for the purchase of the property." In this case, "it is reasonable to suppose that all the brotherhood are equally implicated," "and the express object of the sale is to repress their contumacious bearing." Here the measure is essentially punitive. The proprietors are to be divested of all their proprietary rights and reduced to the position of mere cultivators. Circumstances no doubt occur when such a course is deserved as a punishment to the individuals, and likely to be salutary as a warning to others. But to make a punishment effectual it must be certain. An abortive attempt to punish only weakens authority and exposes the governing power to contempt. The Collector should therefore be careful to proceed with that perfect temper and discrimination which justifies the course he purposes. He must show that the default is contumacious, and that all other methods of persuasion and coercion have failed. He should satisfy himself of the capability of the land to yield a rental, sufficient to defray the

Jumma, supposing it to be properly cultivated, and then, in the event of the sale being concluded, he should exert himself with all the great power at his command to prevent outrage and put down forcible resistance to the law. When this is done, and the power of the laws is vindicated, it is of less consequence, whether or not loss accrues upon the estate. The great object is to prevent the people becoming gainers in the struggle, and obtaining their object of a forcible reduction of the Government demand in their own favor. The Collector will further bear in mind, that in order to effect this object, it is not merely necessary to be convinced in his own mind of the fact of the contumacy and of the necessity of punishing it. He must show the proof of it, on his recorded proceedings, and in his written representations. These only will enable him to justify his actions to the superiors whose sanction he solicits, and to the successor on whom the completion of his plan may probably devolve. The defaulters with whom he has to deal, accurately appreciate character, and will be cautious how they enter upon a contest with an antagonist, whose condemnation carries with it so much moral weight, as necessarily results from such a course.

96 The provisions of Sections 7 and 10, Act I of 1811, enable the Collector to determine the position of all cultivators, who were formerly proprietors, and this duty should be promptly performed immediately after the sale, whether a portion only or the whole of the estate be sold, and whether the Government or a stranger be the purchaser. Much of the future peace and prosperity of the estate will depend on the careful performance of this duty. In performing it, the Collector is, of course, as in every other similar proceeding, bound to see that the just rights of the Government are not infringed by collusive proceedings between the parties immediately concerned. It must also be remembered that the annulment and forfeiture of the entire proprietary right of every member of the company, which is derived by Section 10, Act I 1811, to result from the sale of an estate, in favor of the purchaser, all rights in the estate to which the former proprietors were entitled. This transfer always takes place at the moment of the sale of the estate, and the Government is bound to see that the

product of the earth, but the power of collecting excess of any kind will depend on the circumstance of their having been recorded at the time of collection as required by Section 9, Regulation IX. of 1823.

97. It has also been stated in paragraph 58, that an undivided portion of estate should not be brought in by the Government, when put up to sale for an arrear of revenue. If no objection appear, the lot should be withdrawn, and it will then be for consideration, whether measures should be taken for enforcing payment of the demand from the estate state.

98. The intention of the Government has, for some years, been much directed to the subject of sales of land for arrears of revenue. The sale advertisements published in the *Gazette* serve to keep the transaction in view during its progress, whilst periodical statements are furnished by the Board, giving all necessary information regarding sales that have been effected. The directions and the forms which are required of the Collector by the Board will be found in the Appendix, No. XI.

99. The estate on which the balance has occurred is primarily liable to sale for the Government revenue. It is hypothecated to the Government for the revenue assessed upon it, and, so long as it is in the hands of the owner, or of any person to whom the owner has voluntarily transferred it, must be sold in satisfaction of a balance due from it, before any other real property belonging to the Malgoosar. But if the demand be not satisfied by the sale of the estate, then any other landed property belonging to the Malgoosar may be brought to sale. If the estate be in the hands of a farmer, put in by Government, either on account of the revenue, or default of the proprietor, then the estate is no longer liable to sale for the default of the farmer, but the balance must be liquidated by the sale of the real property of the farmer or his security.

* See this question argued in paragraph 127, Circular Order, Sudder Board of Revenue, No. II.

100 Provision is made in Act I 1845, for the sale of estates other than those on which the arrear has accrued, as well as for the sale of estates in balance, but it must be remembered that the latter sales only convey, under Section 27, a fresh and complete title to the purchaser. In the former case* it is only the rights and interests in the estate, of the person who is concerned, which can be sold, and the purchaser succeeds to all the liabilities or incumbrances, which the former proprietor may have imposed.

101. Such are the duties of a Collector in realizing the Revenue due to the Government from the land. The Collector of land Revenue from his position is entrusted also with the collection of the Abkaree or excise upon spirituous liquors and upon intoxicating drugs. Any revenue to be derived from these sources is, under Native Governments, considered a branch of the Sayer, and is collected from the Malgoozar with the Mal or land Revenue. The British Government separated the one from the other and introduced a new system for managing the Abkaree.

102 In administering this department it is far from the duty of a Collector to run at increasing the Government revenue, by encouraging the consumption of liquors or drugs. On the contrary, his object ought to be, by rigorously exacting the tax, to raise the price of the articles, and thus to diminish the consumption that would otherwise naturally take place. It is impossible to prevent the consumption, both because in moderation and under due control the consumption is not prejudicial, and because in the experience of all Governments, the smuggler under such circumstances baffles the excise Officers. The object should be to raise the tax to that height, which will most enhance the price, without offering to the smuggler a reward sufficiently high to induce him to run the risk of smuggling.

103 The system for collecting the Abkaree Revenue will be found detailed in Regulation X 1813 and VII 1824, but it may be useful to add a few remarks on each branch of the Revenue.

* See this distinction clearly set forth in Section 29, Regulation XI 1822. Although the Regulation is repealed, the principles set forth in this Section are in force and are implied in Act I 1845.

101. The chief Articles taxed are the following :

Spirits manufactured after the Native method ;

Spirits manufactured after the European method ;

Taree or the juice of the plain tree (*Borassus Flabelliformis*) ;
Bhang or other intoxicating drug manufactured from the
hemp plant (*Cannabis Sativa*) ;

Opium, in its solid form or in any of the liquid preparations,
in which it is commonly used.

105. The main part of the Abkaree Revenue arises from the
tax levied on spirits manufactured according to the Native method,
and this may be effected in three methods, by the establishment of
Sudder distilleries, by licensing separate shops for the manufacture
and sale of spirits, or by farming out the right to collect these du-
ties in a certain pergunnah or cluster of pergunnahs.

106. A Sudder distillery consists of a walled enclosure in
the immediate neighbourhood of any large town, within which alone
the manufacture of spirits according to the Native method is allow-
ed for the supply of a tract of country extending in a circle of four
miles, or such other distance as may be determined on.
The liquor must not be stronger than 25 per cent. below London
proof, and is liable to a fixed duty per gallon of 304 Sica Weight,
on being removed from the enclosure. The liquor is sold by
licensed venders, who are bound to pay the still-head duty on the
quantity of liquor for which the license is granted, and also to pay
a certain sum per diem for the privilege of sale.

107. When there is no Sudder distillery, or in parts of the
country beyond the reach of the Sudder distillery, licenses are grant-
ed for the manufacture of spirits, in one or more stills of fixed
dimensions, and for their sale at the same or any other place, on
payment of a certain sum per diem.

108. When the duties in a pergunnah or a cluster of pergun-
nahs are farmed, the farmer has full power to make with the distil-
lers and sellers such arrangements as he may choose, but he is pre-
cluded from suffering any liquor to pass beyond the limits of his
farm.

109. Spirits manufactured according to the European method are liable to a duty, and are not permitted to be moved or sold except under license, either certifying payment of the duty, or specifying that the despatch covered by the license is intended for exportation. These provisions have latterly become of importance in consequence of the establishment of manufactories of Rum, in connection with speculations in Sugar; such Rum being intended either for export or consumption in the country. The most important of the Circular Orders of the Sudder Board of Revenue, which have been issued on this subject will be found in the Appendix, No. XII.

110. The Tareo or juice of the Palm Tree is liable to duty in its fermented or unfermented state. The trees possess little value except for this product. Their number is easily ascertained, and the amount of duty they should yield calculated.

111. Bhang in its manufactured state is liable to a duty, but great care must be taken that the fiscal measures for the collection of this duty, be not allowed to impede the free cultivation of a plant, which is also most valuable for the hemp which it yields. It is only the sale of the manufactured article which is taxable, the law affords no impediment to the cultivation of the plant, or its storing, or the manufacture of the fibre.

112. It is very difficult to levy the duty on Opium, especially in those districts where it is grown. Opium can only be grown under authority from Government, and for the use of Government, so that all, which is bought and consumed for a less price than that fixed by Government, must be smuggled. The Government price is, of course, regulated by that which can be obtained at the sales in Calcutta for exportation to China, and is much higher than persons will give here for an article, that can be very easily smuggled. An experiment has lately been tried of selling some Opium at a price below that which can be obtained in Calcutta, but this could not be sanctioned to any great extent, for it is evidently the interest of the Government to carry all the Opium they can raise to the

market, where the highest price can be obtained. Care is necessary lest the too vigorous enforcement of the laws respecting the retail sale of Opium become the cause of much oppression.

113. In order to enforce the Abkaree laws and protect this branch of the public revenue, the Collector is armed with extensive powers both to search for unlicensed stills and their produce, and also to punish all breaches of the law with fine or imprisonment. Balances are realizable from the defaulters or their sureties in the same manner as from farmers of land revenue or their sureties.

114. It is of importance that the Abkaree Revenue be so managed as to be kept subordinate to the maintenance of a good police, and the preservation of the public peace. Revocation of licence and suppression of the shop should be made the penalty of all disorderly or riotous conduct, or of any thing tending to the disturbance of the public tranquillity.

115. In choosing between the different modes of managing the Abkaree, the Collector should bear in mind, the great command he possesses over his district by means of his powerful establishments. Seasons of scarcity and difficulty, by raising the price of the articles from which spirituous liquors are distilled or by diminishing the power of the people to purchase, must always greatly affect the Abkaree here, as it does the excise in all countries. Independently, however, of these natural causes of fluctuation in the revenue, great changes will also result from the mode of administration, as the personal character of the Collector cannot fail to affect greatly the administration of all branches of the revenue, entrusted to him. Forming the different kinds of Abkaree Revenue is the usual mode of administration, and, when the Collector is deficient in vigilance or determination, it is not improbable that combinations will occur amongst the farmers to lower the terms of their farms, to their own emolument and the loss of the Government. On this account the Collector should always keep himself apprised of the real value of the farms. He should know the number of stills and shops, the terms on which they are let, and the incidental payments;

besides rent, that may, under any denomination, be made to the farmer. He should also be prepared at any time to dispose with the farmer, and take the management into his own hands. This can best be done through the Tahseeldars, and the first step should be to cancel all outstanding licenses and to issue new ones, under his own seal and signature, rigorously enforcing the laws against all unlicensed distillers or venders, through the police, as well as through the revenue establishments.

116. A Collector can always form a tolerably correct idea of the administration of the Abkaree Department in his district, by comparing its state with that of other districts, or by comparing its present with its past state, or its state in one part of the district, with that in another. The Sudder Board of Revenue in 1842, called the attention of Collectors to this mode of treating the subject in a Circular, which will be found in the Appendix, No. XIII. This document is of use, not only in its bearing on this particular subject, but also as leading a public Officer to reflect on the value of the statistical materials, placed at his disposal by the late survey and settlement.

117. The Stamp Revenue is entirely one of European introduction. It was unknown in India before the commencement of the British Rule, and therefore should be cautiously introduced into all newly acquired territories. The paper becomes valuable according to the amount of the Stamp which it bears, and hence it is entrusted to the Collector for safe custody and disbursement, as though it were paper money. The Law regarding Stamps is all contained in Regulation X. 1829, which is clear and explicit.

118. The great objects to be aimed at, in the Department of Stamps are, the safe custody and honest sale of the paper; entire freedom of sale and purchase, so as to prevent any monopoly and undue enhancement of the price; and the prevention of frauds on the revenue by the fabrication of Stamps or the second use of the same paper.

119. The safe custody and honest sale of the paper can only be secured by the same vigilance and care, which prevents all embezzlements of money. The great store of paper should be kept

of the individual or the expense of the Government. This is an important safeguard against error, but no Government Officer should venture on an equivocal course of action, or omit any precaution or enquiry, trusting that, if he errs, he will be set right by the Civil Court. There are few cases, where the decision of the Civil Court is justly against the Government Officer, in which a severe censure is not thereby conveyed upon the defeated party. Great favor is shown to the Government Officer in the case of sales, by the provision in Section 24, Act I. 1845, which prevents the plaintiff from bringing forward any plea, which he had not previously urged in appeal to the Revenue authorities. It is impossible but that the Collector had the case as fully before him as the Judge can have, and there is no reason why his conclusions should be otherwise than right. Both administer the same laws and are bound by the same rules, and should ordinarily arrive at the same conclusions. The rules for the conduct of suits prescribed by the Sudder Board of Revenue will be found in the Appendix, No. XIV.

125. In order to aid the Collector in the conduct of such suits, he is allowed the assistance* of the ablest Vakeel or pleader in the Court. He selects the person he prefers, who is appointed by the Government on his recommendation through the superior Revenue authorities, and who receives a small salary as a retaining fee in any cases which may arise. The fees, calculated at the rate given in Section 25, Regulation XXVII. 1814, should be punctually paid, for which facility is afforded by a direction of the Court of Sudder Dewanny Adawlut to the effect that, when a case is decided in which the Government is a party, a note shall be added to the Judge's order specifying the amount due to the Government pleader. The amount thus notified should be paid immediately by the Collector, and recovered from any other party against whom it may be ultimately chargeable.

* See Section 37, Regulation XXVII. 1814.
+ See Section 4, Regulation XIII. 1829, and orders of Government, dated April 25, 1838, circulated by Sudder Board of Revenue, on May 18, 1838.

126. The Vakeel of Government is the proper channel through whom the Collector should realize all sums, which are recoverable through the Civil Courts, whether they be costs of suits in this country or before the Queen in Council in England, and whether they have reference to suits in which the Government was a party, or in which the interests of the Government are, as it were accidentally, involved, such, for instance, as suits before the Queen in Council in England, where the Honorable the Court of Directors have advanced the costs for both parties, or such as sums recoverable in pauper suits, for the value of Stamps charged upon the defeated opponents of the pauper.





DIRECTIONS FOR
COLLECTORS OF LAND REVENUE,
IN THE
NORTH WESTERN PROVINCES.

PART II.



SECTION III.

*THE CUSTODY OF THE RECORDS AND THE REGISTRATION OF
LANDED PROPERTY.*

127. The Collector's Record Office was formed by Regulation XXIII. 1803, with a view to "the future security of the dues of Government, and of the rights and property of individuals." It was designed for the careful preservation of "all accounts and papers regarding the assessment, the allotment of the Revenue on shares of estates that may be divided as well as all other documents, in any respect relating to the public demand upon the land."

128. The office was to be superintended by two Natives, the importance of whose functions was at first marked by a declaration that they were to be appointed by the Governor General in Coun-

ed, and that they were not removable, but for misconduct proved to his satisfaction. This, however, has now been altered, and the Native Record Keeper (Moohanz Duffur) is appointed and removed in the same way as any native officer drawing 10 Rs. or upwards, as already explained in paragraph 17.

129. In order to defray the expenses attendant on the maintenance of the Record Office, authority is conferred by Sec. 9 for levying fees on the division or union of Estates, or on their transfer by deed of Sale, or gift or otherwise. These fees are fixed at the rate of one quarter or four annas per cent. on the annual summa of Estates paying revenue to Government, and two and a half per cent. on the annual produce of lands exempt from revenue. The payment is compulsory, and may be enforced by the same process as for arrears of Land Revenue due to Government. It is held that fees are not leviable under this Act upon succession to Estates by Inheritance, nor on the election of a new lumbaridar, nor on the imperfect partition of Estates, described hereafter in para. 169, nor on transfers of subordinate properties. They are leviable on all transfers or divisions (Butwarrahs) or unions of Estates (Mohals), whether by act of the parties or orders of the Civil Courts.

130. As the office thus constituted, is designed for the good of the community at large, it is of importance, that all the arrangements regarding it should be such as to afford the freest access to the documents it contains, which may be consistent with their safe custody. The arrangements made with this view by the Sudder Board of Revenue, will be found in the Appendix No. XV.

131. The systematic arrangements of the Collector's records has lately engaged much attention. The last settlement, and the survey on which it was based, have greatly facilitated the attainment of this very important end. The system on which the records have been arranged is uniform

throughout the North Western Provinces, and admits of easy explanation.

132 It is supposed that the local divisions of the district have been arranged, as prescribed in the Resolution of Government, dated October 30th, 1837, (i Appendix No VI to Directions for Settlement Officers) and that the pergunnah lists have been drawn up according to paragraph 45 of the above treatise.

133 A separate folio book should then be formed for each pergunnah, and in this book a distinct sheet should be allotted to each mouzah. The headings of each sheet should correspond as nearly as may be with the form given in Appendix No XVI. but no such head as miscellaneous should be allowed. Every case regarding the mouzah should be referred to one or other distinct head, so that the nature of all cases regarding the mouzah may be shown. The entry in the column under each head should give simply the date of the final order of the case, and this should be entered in, as the case is placed in the Record Office. These lists will form the general indexes.

134 The best mode of explaining the arrangement of the records will be to suppose the office in the greatest possible confusion, and to detail the steps necessary to bring it into order. Let it be supposed, that the documents in loose sheets, unconnected with each other, are found thrown together in large chests. Many such chests full were found in Collector's Offices, when attention was first turned to the subject.

135 Papers which form part of the same case or proceedings (misls) should first be brought together. These misls may be more or less perfect, but whenever they are such as to be intelligible and to throw any light on the affairs of the mouzah, the leaves which compose them should be numbered according to date on the outer corner of each leaf, and should be united by a thread, and have an index on a separate sheet attached to them. This index should

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show prominently the name of the mouzah, the nature of the case, [corresponding with some head of the General Index] and the date of the final order. It should also give the designation and dates of the papers composing the misl, each entry being marked with a number corresponding with that borne on the outer corner of the leaves of the paper. The lists should be totalled and closed, so as to prevent future additions. When the misl regards two or more mouzahs, as in the case of a Boundary dispute, or Talookah it should be recorded under the name of the most prominent mouzah, but a note of reference (Jukur) should be put up with the bundles of misls of the other mouzahs, and corresponding entries should be made in their fly and general indexes.

136. The misls, regarding the same mouzah should then be brought together, and arranged according to dates in an open fly index, bearing the name of the mouzah. At the same time the date on which each case was disposed of should be entered in the sheet of the general index allotted to the mouzah, under its appropriate head. It will be observed, that there is an essential difference in construction between the fly index and the general index. In the former the entries show both the subject and date, and are made consecutively according to the date of the final order, but in the latter they shew only the date and are made under heads, which indicate the subject.

137. The misls of each mouzah with their fly index, should be tied together, and as many misls as can conveniently be kept together should be bound up in a white cloth, on the outside of which should be legibly written the pergunah and the letters of the alphabet, under which the mouzahs contained in the bundle (bustah) fall.

138. These bundles should then be arranged in alphabetical order on racks or shelves of suitable size, one or more of which should be appropriated to each pergunah, and the name of the

pergunnah should be shown in large letters on some conspicuous part of the shelf or rack.

139. It will thus be seen that the arrangement of the records is according to locality. In order to find any required document it is only necessary to know the mouzah to which it has reference, and the pergunnah in which the mouzah is situate, the date of the document or nature of the case being secondary considerations. In the Civil Courts the arrangement is necessarily chronological according to the date of the decree, but as by Section 11, Regulation III. 1803, copies of all decrees regarding Landed Property must be lodged in the Collector's Record Office, it is evident that the latter contains the local index to all such decrees of the Civil Courts.

140. The Vernacular Proceedings generally contain a reference to any English Correspondence, which has passed regarding a mouzah; but it would also be convenient to have a column in the general index, which should shew the dates of letters which have been written or received, connected with its affairs. These indexes would then afford a clue to all recorded facts and opinions regarding every mouzah in the district.

141. As it has been directed in para. 13, that the classification of cases under investigation in the Office, should correspond with the heads of the general index, the deciding Officer will have the opportunity as the cases pass under his review of correcting any error of classification, which may have been committed in the first instance. Adequate security is thus afforded for the uniform and correct entry of all cases under their proper headings.

142. The Collector's office becomes the depository of the records of the Tahseeldars, Canoongoes and Putwarrees, regarding each of which some observations are necessary.

143. The chief duty of the Tuhseeldar is to make the collections, and to keep the accounts of that part of the district entrusted to his charge. Forms have been prescribed for his guidance in this duty, but they will come more appropriately under consideration in a future section of this treatise, when the Collector will be considered as the Accountant and Treasurer, of the district.

144. The Tuhseeldar is also the local referee in many judicial cases which come before the Collector. In summary suits his functions in this capacity are specially recognized by Section 13, Regulation VIII. 1831. In case of default, his report also becomes the ground-work of future proceedings. In questions regarding Registration of Landed Property, regarding mesne profits, regarding boundary disputes, and many others of a similar nature having reference to land, which come before the Collector, the Tuhseeldar is the instrument through whom the local investigation is made. But he possesses no power to decide, and hence all his enquiries are thrown into the shape of reports, on each of which the final order of the Collector or of one of his subordinates is passed, and the cases subsequently take their place in the Collector's Record Office, according to the mouzah to which they relate and the date of the final order. The Tuhseeldar is not required to keep duplicates of such proceedings, but he generally does so for his own satisfaction,* and it is very desirable that such should be the case.

145. The Canongoes' duties are enumerated in Section VII. Regulation IV. 1808. The most important of those, which he now performs, are the following.

I. To keep a duplicate set of the most important paper

* The Tuhseeldar is authorized by Circular Order Sudder Board of Revenue, dated September 2nd 1842, to give authenticated copies of extracts from the *malgozars* or other registers, but not of miscellaneous papers of other descriptions.

regarding the accounts which are made out at the Tuhseeldaree.

II. To countersign all accounts kept by the pergunnah revenue officers, including receipts for land revenue furnished to parties.

III. To receive, examine and arrange the Putwarree's papers, and to bring to the notice of the Tuhseeldar any irregularities there may be.

The old Canoongoo Records are very valuable, especially those of a date prior to British rule. They should be preserved with great care. Now that a complete system of Record and Registration has been organized in the Collector's Office. The chief value of the Canoongoo's Office, consists in the check which it affords over the Pergunnah Accounts and Returns. There are no longer any distinct papers kept by this Officer which require separate record, but many papers with his signature will be found in all the proceedings.

146. The Canoongoo should be familiar with the principles and details of all the systems of returns and records in the district, and is the official exponent of every thing regarding the Landed Property which should be noticed in such records. The Canoongoo's seal and signature are considered the most trustworthy attestation to private deeds and agreements regarding Landed Property situate in the pergunnah.

147. The Putwarree is the village registrar and accountant. He attests all written engagements entered into between the proprietor and cultivators, and records all arrangements regarding land between co-parceners in a joint estate. As every entry in the village account affects the rights and interests of some cultivator or proprietor in the village, the Putwarree's papers are most

important documents. The Sudder Board of Revenue have with much labor and care matured the system of village accounts enjoined by Sections 12 and 13, Regulation IX, 1833, and this system cannot be better explained than in their own words, which will be found in the Appendix No. XVII. The penalty for the non-delivery of these accounts under Sections 14 and 15, Regulation IX, of 1833 is severe, for it prevents the proprietors who have failed to deliver them from bringing suit, "in any Court of Justice for an arrears of rent or the breach of "any engagement that may have been contracted by any ryot or "tenant." It hence became necessary for the Civil Courts to be apprised, when under the Sudder Board of Revenue's rules the proprietors of land became liable to these penalties. As the settlement progressed, intimation was from time to time given by public notification in the *Gazette* of the introduction of the rules, but as the settlements are now completed, the rules are universally prevalent.

148. The Putwarree's papers as they are annually furnished should be deposited with the other records regarding the mouzah on the proper shelf, and the necessary entry should be made in the general index.

149. Care will be requisite to maintain the proper arrangement of the records, when they have once been put in order. The state of a Record Office and the efficiency of the Record Keeper are easily ascertained. It is only necessary to call for the general indexes, to open them at random, to lay the hand upon the entry regarding any particular misl, and then to observe the time occupied in its production, and the means by which it is found. In a well regulated office, only a few minutes should be occupied in producing the required papers. Rules should be prescribed for the delivery of the completed misls to the Record Office, and the deposit of them by the Record Keeper in their appropriate place. It might be a rule that on each Saturday the Serishtadar should

make over to the Record Keeper the mists disposed of in the week immediately preceding that just expired, and that these should always be placed in their proper shelves in the course of the following week. Arrears ought never to be allowed to accumulate, and that they do not accumulate, can always be ascertained by demanding from the Serishtadar the file of any class of suits, by observing the date of decision of any late case and the date of delivery to the Record Keeper, and by then seeing whether it has been properly placed in the Record Office. When the Record Keeper has once given his receipt for it, he becomes entirely responsible for its safe custody, if the precautions enjoined by the Sudder Board of Revenue and mentioned in para 130, are duly observed.

150 In order then to satisfy oneself of the efficient state of a Record Office, it will be necessary to ascertain, that the records are rightly arranged, and can be quickly produced, that they are placed up to the latest date required by the standing rules of the office and entered in the indexes, that the fly indexes for each mouzah are properly kept up, and that the mists themselves are rightly compiled, the papers being properly numbered and enumerated in the list, and the list closed. The last named operation should be done in the Serishtadar's Office, before delivery to the Record Keeper, and that officer should refuse to receive the mist till it has been thus made up.

151 The registers of Landed Property which the Collector is required by Regulation XLII 1803 to keep up, constitute an important part of his records, and their importance is so great that they require distinct mention.

152 It must be remembered that when Regulation XLII. 1803 was enacted, the revenue system of these provinces was different in many essential particulars from what it now is. The early settlements in these provinces were made, very much as those in Bengal, without minute enquiry into the extent or capabilities

of the several estates, or into the nature of the rights possessed by the persons with whom the settlements were made. Since then, under the provisions of Regulations VII. 1822 and IX. 1833, a minute enquiry has been made into every circumstance connected with Landed Property, and a complete record has been compiled of every fact, so far as it could be ascertained. Hence not only can a far more perfect system of registration be enforced now than formerly, but it also follows, that some of the terms used in the Regulations are not precisely applicable to the present state of things. The Regulation is not a legislative enactment, affecting rights, but it is an administrative rule of practice prescribing a certain course of conduct, and is therefore to be taken in its spirit rather than with a precise regard to its letter.

153. In considering the subject it will be unnecessary to advert at present to that portion which regards *Jakhraj* or rented estates. All tenures of this kind have now been investigated and decided. Those which were considered invalid have been resumed, assessed and brought on the rent roll. Those which were declared valid have been released either for the lives of the present incumbents or in perpetuity. Provision has been made for bringing life tenures on the rent roll as they fall in. The rule therefore for the periodical registry of lands held exempt from payment of revenue, which are contained in the concluding Sections of Regulations XXXI. and XXXVI. 1803, are superseded. One register of all such lands exceeding in extent 10 beeghas should be made and should remain as a permanent record in the office. The chief object of this register and of the certificates of tenure given to the holders of the land is to confirm the titles, and save the owners from the vexation and annoyance of future enquiry. In order that this may be the better understood, the form of registry and the correspondence connected with its establishment are given in the Appendix No. XVIII. When it becomes necessary to establish a system of registration for successions and transfers of *Jakhraj*, as well as of *Khalisah Mouzahs*, this register will form the basis of the arrangement.

154 As regards lands paying revenue to Government, it is essential for the security of the Government revenue, as well as for the maintenance of private rights of property in the land, that a complete system of registration be devised, and that the registers be maintained with accuracy

155 In Regulation XLII 1803 instructions are given for the maintenance of two sets of registers, one set, to which reference is made in Sections 2 to 29, is generally known as the malgoozaree register, and the other, treated of in Sections 30 to 39, is there called the pergunnah register. The latter set of registers is of later origin than the former, for in Beagol and Benores, the malgoozarea registers were instituted by Regulation XLVIII 1793 and XIX 1795, whilst the pergunnah registers were opened under Regulation VIII 1800. In the code of 1803 for the ceded and conquered provinces, the rules for both are contained in the same Regulation

156 The malgoozaree registers were to be arranged entirely with reference to the mehals or estates of proprietors without any reference to the local divisions into pergunnahs, tuppahs or turufs. The pergunnah registers were to be arranged with primary reference to the local sub divisions of pergunnahs, tuppahs, turufs, &c, under which were to be shown the whole mehals or the portions of mehals comprised in such local sub divisions of the District. These principles of arrangement evidently had reference to a settlement, where the jumma had frequently been fixed upon mehals containing many mouzahs or villages situate in the same or different pergunnahs, without any specification of the jumma to be demanded from each mouzah. It also had reference to a period when no complete survey of the country had been made, and consequently when the position of villages and the limits of pergunnahs were very imperfectly known.

157 In both these respects the present state of things is widely different. The mouzahs have been measured and grouped

into compact pergunahs. In general, separate engagements were taken at the time of settlement for each mouzah,* or portion of a mouzah, but in some cases several mouzahs or parts of mouzahs were formed into one mehul or estate as defined in Section 2, Regulation XLII. 803, a single engagement having been taken for all as one. Even then however the jumma of each mouzah was generally fixed and specified either in the engagement, or in the settlement proceedings. The exceptions to this course of proceeding are so few, that the character of the settlement, as being mouzahwar, remains unaffected.

158. The principle then of registration will be maintained if the malgoozaree register be made to show the mehals in each pergunnah or Tubseldaree arranged together according as they belong to the same proprietor or body of proprietors, and if the pergunnah register be made to show the mouzahs as they stand grouped into pergunnahs without reference to the distribution into mehals. In official parlance the malgoozaree register will be mehulwar, and the pergunnah register, mouzahwar, i. e. in the former the land will be shown according as it belongs to each proprietor, or body of proprietors, and in the latter according as it lies in each mouzah or village, or, as it may be more correctly expressed, in each township.

159. The Regulation contemplated the formation of new and complete registers every fifth year, and the maintenance of registers of intermediate mutations from which the quinquennial registers were to be compiled. The malgoozaree registers both quinquennial and intermediate were to be kept in English and Persian; the pergunnah registers in Persian only. In practice these provisions have been greatly neglected. Quinquennial registers were not always formed, and where they were once formed

* For the definitions of mouzah and mehul, see Directions for Settlement Officers, paragraphs 5 and 6.

they have seldom been renewed. Accurate registers in the prescribed form seldom exist, though all the materials for them are at hand, and most of the substantial objects contemplated by the Regulation are attained. The essential principle in this scheme is that correct registers should be periodically formed at stated intervals, and that there should be an accurate record made of all changes which intermediately occur. The length of the interval and the form of the intermediate register are minor considerations.

160 It will not be difficult by a few immaterial alterations to combine with the objects contemplated by the Regulation, several others of direct practical benefit, which will moreover facilitate the preparation and ensure the maintenance of the registers.

161 The malgoozaree register is designed to show who are the persons responsible to Government for the payment of the revenue as proprietors, and for what amount of revenue from what lands they are responsible. It has already been remarked (para 65) that process should be issued and that the collections should be made *mehalwar* and not *mouzahwar*, i. e. the payments due from one proprietor or body of proprietors should be demanded as one sum, and separate demands should not be made for the jumma fixed on each mouzah. If a fresh malgoozaree register be prepared at the commencement of each year, it may show how many items of demand can thus be thrown together, at the same time that it fully answers the other objects for which it is designed. It will become the guide to the *Tubseeldar* in making his demand, and keeping his accounts. Its annual requisition, and the practical use to which it is put, will ensure its punctual maintenance. The form of this register, with directions for its preparation will be found in the Appendix No XIX.

162 The register should be prepared by the *Tubseeldar*, when he makes up his accounts for the collection of the revenue.

of the ensuing year. All changes in the disposition of property during the year, should be notified by the Collector to the Tuhseedar and should be shown in the following year's register, where each change must be supported by a reference to the Collector's order which notifies it. No register of intermediate mutations will be necessary. If on coming to compile the register at the commencement of the year, the Tuhseedar finds that some changes have taken place, which have not been notified to him, it will be his duty then to report them and to await orders, retaining in the register the old entry with a note of his report.

163. The alterations, which may take place in this register, are the result of some of the most important functions of a Collector and require distinct mention. Some of them affect the constitution of the mehal and consist of the union or division of estates, others affect the names of the proprietors and are called Kharij dakhil cases, and others affect the jumma of mouzahs, and consist in bringing new mouzahs on the rent roll, striking old mouzahs off the rent roll, and in altering the jumma of mouzahs. These several classes of cases will be considered separately.

- I.—Union of Estates.
- II.—Division of Estates (butwarahs).
- III.—Changes of proprietors (kharij dakhil cases).
- IV.—Bringing mouzahs on rent roll.
- V.—Removal of mouzahs from rent roll.
- VI.—Alteration of the jumma of mouzahs.

164.—I. *The Union of Estates.* Section 6, Regulation XIX. 1814 provides for the formal performance of this act, which can only be completely done in cases, where the severed lands to be united were formerly part of one zemindaree, and on special application of the owner. It involves also the payment of a fee of $\frac{1}{2}$ per cent. on the jumma of the united mehal. Its effect would be so to unite the lands, that they could only be dissevered by a

fresh partition and new allotment of jumma, having no reference to the old allotment. This proceeding is seldom adopted, but cases are conceivable in which such union may be desired.

165 The grouping together of several mehals belonging to the same proprietor or body of proprietors which is to be effected in the register (vide paragraph 161) may be made without these formalities, and is calculated to promote the convenience both of the officers of Government, and of the proprietors of the land. In cases of default, succession, &c. it lessens the number of processes which the former have to issue, and which the latter have to receive, and thereby lessens the trouble of the former, and reduces the charges on the latter. If however the proprietor for any reason object, the grouping cannot take place. The separation of the jumma on the several mehals, so grouped together, remains complete. If the proprietors should wish to pay up the jumma first on any particular mouzahi he can always do so, by specifying in the urz irsal the name of the mouzahi, to which it is to be credited, and in that event the Collector could only proceed in the first place against the mouzahi on which the balance was left due (vide para 99). Without such specification the payment would be credited to the whole mahal, and, in the event of default and sale by public auction, the Collector should, in conformity with Section 14, Act I 1845, put up first to sale that mouzahi which stands first on his register, and then proceed to sell the next, till the whole balance is realized, supposing always that resort to sale is the mode of proceeding, which is suitable to the case, and which has been sanctioned by the proper authority.

166 There is reason to believe that, when all the features of this arrangement are understood, there will be every disposition on the part of the proprietors, as well as of the Government Officers to throw together different mehals as much as possible. Where the different properties lie in separate Tuhseeldarees they cannot be grouped together, unless all the mehals be made Huzoori in the proper sense of that term as used in Section 9, Regulation

XXVII. 1803, i. e. unless the proprietor be allowed to pay in his jumma direct to the Sudder Treasury. No proprietor can claim of right to be made Muzoree. Such an arrangement however possesses many advantages. It is often a great convenience to the malgoozar, and lessens the correspondence between the Collector and the Muzseedar as well as the risk of cash remittances from the Muzseedar to the Treasury. It can always be effected with the approval of the Sudder Board of Revenue, but its continuance should be made dependant on the punctual payment of the revenue.

167. II. *The Division of Estates (Butwarrah).* The nature and constitution of coparcenary estates, or those, in which several persons possess heritable and transferable properties of the same kind, have been explained in paragraphs 84-97 of the directions for Settlement Officers, and the mode in which the joint responsibility of the coparceners in such estates is to be enforced in the realization of the Government Revenue has been shown in paras. 54-58 of this treatise. The law at the same time has provided* that all coparceners or bodies

* The course of legislation regarding the division of estates shows, that the Government were quite sensible of the dangers to which private rights might be exposed from the well known principle, and See Section 3, Regulation XVII. 1805. that joint proprietors were "considered jointly, and severally responsible for the payment of the public revenue assessed upon the estates" and that the Government also recognized, as the safe guard against this danger, the power possessed by proprietors in a joint estate, "at any time to obtain a division, and separation of their respective shares of the lands, when- See Preamble of Regulation XVII. 1805. ever they may deem it conducive to their interest "to have recourse to that measure."

This was provided for by Section 31, Regulation XXVI. 1803, which declared that, "when the proprietor of a joint undivided estate is desirous "to have separate possession of his share, the Collector shall immediately "proceed to make the division of the joint property."

The temporary and partial forgetfulness of this principle, which caused the enactment of Regulation VI. 1807 to prevent the formation of estates-pay-

of coparceners, who wish to free themselves from this joint responsibility and to become sole possessors of their own property, should have the power of claiming the separation of their portion of the estate, and its formation into a distinct estate or mehal. If the extent of their portion is disputed by the other coparceners they must establish in a Civil Court their right to what they claim, before it can be separated off from the rest. But if there is no question as to the extent of their portion, the Collector is bound on their requisition to make the separation. If the extent of the portion has been fixed by the decree of a Civil Court, or declared and defined by the proceeding of a Settlement Officer, and possession given accordingly, the Collector is bound on demand to make the separation, unless transactions subsequent to the date of the decision have altered the position of the parties, so as to render necessary a fresh judicial decision to rule the point.

169. This entire separation of the parts of an estate from each other and their formation into distinct estates is called the

ing less than Rs 1,000 or 500 jamma annually only led to its more distinct and perfect recognition by Regulation V 1810, which rescinded Regulation VI. 1807, and declared that the restriction "laid on the partition of small estates had been the cause of considerable injury to numbers of individual sharers, thereby inducing a sacrifice of private rights, which the degree of public inconvenience arising from the minute division of Landed Property, does not appear of sufficient magnitude to justify or require"

Regulation VII of 1814, re-enacted with some modifications the former laws, and maintained the obligation on the Collector to divide the estate on application from one or more of the joint proprietors provided that there were no disputes regarding the shares. But it left untouched the provisions of Regulation IX 1811, which afford peculiar facilities for the separation of properties in putteedaree estates, on the ground that "the interest and welfare of the landholders require that the division of portions of estates should be easily effected"

division* of estates (Butwarrah) and is enforced under the provisions† of Regulation IX. 1811, or Regulation XIX. 1814.

109. In those coparcenary estates, in which the whole or part of the land is held and managed in common by all the community, an imperfect partition often takes place, by which the whole of the common land is divided, and allotted to the several coparceners, and each allotment of land is assessed with its proper share of the Government demand upon the whole estate, but still the mahal remains undivided and the joint responsibility is maintained. Under this process the estate ceases to be *zumendare* or imperfect piteedaree and becomes piteedaree. This kind of partition is in fact often what the coparceners require, when they apply for Butwarrah. The distinction should be explained to them, and if they prefer the imperfect partition, the complete division need not be effected, whether the proceeding be directed by the Civil Court, or carried out on application of the parties.

* Vide Sec. 3, Regulation XIX. 1814. The Sudder Board of Revenue in their Circular Order of July 10, 1816, para. 5, have called the two degrees of partition "Butwarrah under Reg. XXX. 1814," and "partitions at the request of the parties." The terms "complete division" and "imperfect partition" are here used as the equivalents of those terms. Under the powers now vested in Collectors, by Reg. VII. 1822, they can enforce the "inferior partition" as well as the "complete division," but any person can claim the latter in preference to the former under the terms of Reg. XIX. 1814.

† The principal difference between the Special Rules in Regulation IX. 1811, for facilitating the division of Landed Property in Benares and the Upper Provinces and the general provisions in Reg. XIX. 1814, for the partition of estates paying revenue to Government consists in the more ready means of obtaining an allotment of the public assessment. Under Section 8, Regulation XIX. 1814, the public revenue must be assessed on each portion of the divided estate according to the actual rent produced; and in due proportion to the produce, and assessment of the entire estate, at the time of the division. But under Sections 2 and 5 of Reg. IX. 1812, one or more villages, belonging to a piteedaree, or sharer of a joint estate, or any defined share of an undivided estate, in the actual possession of a joint

170. The advantages of the imperfect partition are that it holds the coparcenary community together, and thus promotes self government, that it preserves to them the right of pre-emption conferred by Section 4, Act I 1841, and that by decreasing the village expenses it enables them more economically to manage the estate. Its disadvantage is that by leaving the ultimate joint responsibility untouched, the industrious may suffer for the neglect of the idle members of the community. When the question is rightly understood, the members of an old community, who are not openly at variance with each other, will seldom desire the complete division into separate estates, but will prefer the imperfect partition of properties. But where strangers have obtruded themselves into the village, or dissensions are high in the community, complete division will be preferable.

171. It is evident that the course to be followed, and the principles to be observed, whether in the complete division of an estate, or the imperfect partition of properties, are the same. The separate portions of the estate are to be in conformity with the rights of the parties, and the distribution of the Government demand over the several portions is to be equable. In the former

" sharer, may be separated from the general estate, on a measurement of the
 " lands comprised in the separable portion, and an adjustment of the assess-
 " ment is to be made by deducting from the gross produce 15 or 20 per cent. for
 " the expense of management, and income of the proprietor; provided that
 " no objection to the fairness of this mode of adjustment be offered by the
 " other sharers, and that the quantity of land in actual cultivation, in the
 " portion of the estate proposed to be separated, be not less than five sixths
 " of the land capable of tillage. Section 6 of Regulation IX 1811, also con-
 " tains a further provision for an allotment of the public jumma by the whole
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case however greater caution is necessary than in the latter, because as the joint responsibility of the coparceners is dissolved, the interests of the Government are concerned in providing that the distribution be equitable. Collusive and unfair divisions, by burdening one portion of the estate with an excessive demand, would cause a loss to the Government of part of its just revenue. Hence under Section 25, Regulation XIX. 1814, although the Board of Revenue is authorized to confirm such divisions, the power is reserved to the Government within ten years from the date of such confirmation to annul the division and to order a new division, if it be proved that "the jumma was fraudulently or erroneously apportioned."

172. Instances have occurred, in which melials have become irregularly divided by an erroneous proceeding in the Collector's Office, without any regular legal enquiry or reference to the superior authority. In such cases it has been ruled, on the precedent in the case of the Collector of Tipperah and Ameenooddeen Appellant versus Kishoream Doss, Defendant, decided by the Court of Sudder Dewanny Adawlut on June 5th, 1811, and published in page 331, vol. I. of the Reports, that the owners of the separate portions were not jointly responsible for arrears that occurred prior to the discovery of the error, but that the irregular division was in itself null and void, and that a new division might then be made under the law applicable to the case.

173. The mode of making, either the complete division or the imperfect partition of a coparcenary estate, will vary according to the nature of the tenure.

174. In zumendaree estates, i. e., "in joint estates held "in common tenancy, where all the sharers have a common right "and interest in the whole of the estate, without any separate title to distinct lands, forming part of the estate,"* the rules laid

down to Section 7—24, of Regulation XIX 1814, must be followed. The whole estate will then be divided into portions corresponding with the shares of the parties and assigned to each, either by their consent, or the award of arbitrators, or by lot.

175 In imperfect putteedaree estates, i. e., in those where part of the land is held in common, and part in severalty, the several possessions should be maintained as much as possible, if the parties require it, and the inequalities made up by allotments of the common land. In imperfect partitions such an arrangement as this is peculiarly desirable, but in complete divisions, where the lands held in severalty by the same person are distant from one another, it will be better if the coparceners can be prevailed upon to relinquish their old lands, and to make an entirely new allotment so that each new estate may be compact.

176 In putteedaree estates where the lands are already partitioned and held in severalty by the different proprietors, the proceeding will differ according to the nature of the tenure. In this state of property, entire division of the estate is the only operation that can be desired, for imperfect partition is supposed to have been already completed.

177 Where the rights of the parties are expressed in fractional shares of the estate, the complaint of the person claiming partition will be, that, though he pays his quota of the revenue according to his share, he possesses less land, or land of a less value, than is due to him. He will pray that his holding be brought in accordance with his share. Supposing that the asserted inequality really exists, the Collector has no power without the consent of the parties to disturb long-continued possession. He can adjust the dispute by requiring from each party an amount of the jumma proportioned to the value of the share. But by suit in the Civil Court, the claimant of a larger portion of the estate may

make good his right and obtain a decree in his favor.* In such cases it may be supposed that at some former period the quota of jumma to be levied from each component property was fairly fixed, but that in process of time the assessment on the several component properties had become unequal, being light on those which had improved, and heavy on those which had deteriorated. The repartition of the lands will appear hard upon the owners of the improved properties, because they will have to pay the same jumma as before, from less land, but this is the necessary result of the rule which requires the public revenue to be assessed on each portion of the divided estate according to the actual net product at the time of the division. It may also be remarked that the tenure thus acquired is a new one, perfectly distinct from what formerly existed, although the land is the same. It is an estate in reversion, instead of a coparcenary share in a joint estate. The enhanced jumma is the price paid to be free from the incident of joint responsibility, which in this particular case was injurious to the interests of the proprietor.

178. When the rights of the coparceners in a putteedaree estate consist of certain fields within the area of the melial, on which the Government demand is distributed by local custom, division of estate or reallocation of the demand will be claimed, whenever from any cause the demand presses more heavily on some properties than on others. One of the chief peculiarities of the bhij-burur tenures in Bundelkand, is that they contain provisions for effecting this re-allocation of jumma, under certain conditions whilst the estate remains undivided. At the time of the settlement of Bundelkand the circumstances, under which it is advisable to divide large melials so circumstanced into seven-

* See a decision by the Court of Sudder Dewanny Adawlut at Agra, in the case of Bakshee Ram and Teeka Ram, Appellants, *versus* Sheobunsh and others Respondents, dated 11th January 1848, p. 16 of printed decisions for 1848.
† See Section 37, Regulation XXV. 1803.

ral smaller mehals, were much discussed, as will be seen in the published settlement reports.* There can be no doubt, that the greatest caution is necessary in all such operations, and that they should not be effected unless on the demand of the parties, or with the full understanding and entire consent of all who are concerned. It must be remembered that in the division of these putteedree estates, as well as of those mentioned in the preceding paragraph, the allotment of jumma is to be made according to the assets of the several portions at the time of the division, and that on no account are the several portions to be declared separate mehals, with the jumma allotted to each at the time of settlement, unless it be found on enquiry that the allotment then made is still in accordance with the actual nett produce. The observance of this rule is essential to the security of the Government revenue in joint estates, but it is likely to occasion much opposition to the division on the part of those who possess profitable portions of the estate on terms more favorable than they would have, if the jumma were equally distributed according to the existing assets.

179. The mode of effecting the division of an estate requires consideration, wherever the provisions of Sections 7—24 of Regulation XIX. 1814, are not strictly applicable, as indeed they seldom are in the North Western Provinces. From not fully understanding cases of this nature, divisions are sometimes protracted for years, to the ruin of the proprietors and the great deterioration of the property. On the other hand, if the process be well understood and intelligently executed, no delay should occur in its completion.

180. The first step should be to make an accurate measurement and appraisement of all the lands by a skilful ameen, who will also prepare a shujrah or field map. This measurement should

* See Mr. Allen's Report on Humeerpoor, paragraph 75, and Mr. W. Muir's Report on the Calpee Pergunnah, paragraph 156 to 159, and pages 61—71.

he conducted as much as possible in the presence of all the members of the community, whose objections to the accuracy of any of the entries should be heard and examined. The work should further be tested, if possible, by the *Tulseeedar* or some respectable officer either of the *Sudder Omrah* or of the *Tulseeedar's* establishment. It may however happen that the Settlement *Mushrah* and field map are considered by all parties accurate enough to form the basis of the partition. In this case the trouble and expense of a new measurement may be avoided.

181. This being settled the coparceners should be called

upon to decide how they wish the partition to be made; whether ancestral right or village custom is to be the measure of their shares; whether they will throw the whole land into a common stock, and re-divide it anew; or whether each will retain his severally, and make good inequalities by additions from the common land; and if the latter, how the additions are to be made—by fixed rule, such as contiguity or former possession or nature of soil, or by the award of a common referee or arbitrator. It must also be preliminarily decided whether the estates are to be intermixed or separate (*khet-but* or *kitabut*), and also how far the partition is to extend, whether to the *ghels*, barren land, *assamees* and village site, or whether any of these are to be left in common. All these points can generally be determined by the coparceners amongst themselves, especially if some one of weight and influence, such as the *Tulseeedar* or *Canon-goe* be directed to superintend their proceedings and persuade them to an agreement. Objections are liable to be raised to each clause of the agreement, especially when there is great animosity in the village. These objections must be heard, considered, and ruled according as may appear equitable, and most in accordance with the views of the parties themselves, or of the most intelligent of their neighbours. The agreement should be full in all its parts, it should be drawn out in writing, and should be signed by as many of the community as will consent to sign, before the parties are allowed to depart.

182. When the mode of partition is thus determined, a copy of the agreement, or of the proceeding which embodies its provisions, should be given to the ameen, who should be required to repair again to the village, to carry its provisions into effect and to return within a fixed time, with all the papers regularly drawn out as for newly settled mehals. In the course of execution fresh difficulties may arise, but they will be easily overcome by attention. The Amcen should be instructed, if he is unable to overcome them himself, immediately to report them for orders, and no delay should take place in ruling the point referred. Tactious opponents will endeavor to impede operations by absenting themselves, but this should never cause delay. They should be warned that by so doing they endanger their own interests, but that they cannot be allowed, by such a course of conduct, to inconvenience and injure their coparceners. Section 21, Regulation XIX. 1814, further empowers the Collector to impose fines for wilful opposition to his proceedings.

183. It must always be borne in mind that the ameen naturally has an interest in fomenting discord, and protracting the operation, as it affords him many openings for unauthorized gain. This tendency can only be effectually checked by complete mastery of the subject, constant attention to the progress of the work, and prompt punishment of any misbehaviour of the ameen by fine and removal. It will be advantageous to have a set of practised ameens always at hand for such operations, whose interest it is, by the rapid and faithful execution of their work to retain their places on the list, and get a large share of the work. It has been determined by the orders of Government with reference to Act XI 1838, that the scale of allowance fixed by Regulation XIX. 1814, shall be continued for the present as the rate of remuneration to be given to ameens effecting the partition of estates.

184. When the division of the estate has been completed, the fees, authorized by Regulation XXIII. 1803, should be levied

from the parties from whom they are due under Section 14 of that Regulation.

155. III. *Changes of Proprietors (Kharij Dakhil Cases).* This process has no judicial character. It is the mere declaration of a fact. It is the entry in the register of the proprietor, i. e. of the person, to whom the Collector is to look as responsible for payment of the Government revenue, and whom he is to recognize as authorized to collect the rents of the estate and manage its affairs. But there is a constant tendency to regard the act as judicial, and as being necessary to the exercise of a right, whereas it is simply the consequence of a successfully asserted claim. This mistake will be liable to occur unless the principle on which the registers are made, is well understood. It is necessary then to enquire whose name should be entered on the list, and in what manner the entry should be made.

156. The proprietors entitled to registry are those, who pay direct to Government the revenue due from the mahal, and are commonly called sadder mahgozars or jumabdars. They are so either in their own right, or as the representatives of a village community.

157. The person whose name should be entered in his own right is the proprietor de facto, i. e. the person in apparent and acknowledged proprietary possession. This appears from the whole tenor of Regulation XLII. 1803, and especially from Sections 23 and 41, as well as from the necessity of the case. The register must be compiled on some uniform plan. It would be impossible to make it a complete and correct register of proprietors de jure, because right as separate from possession is an obscure matter, difficult of ascertainment, and falling entirely within the province of the Civil Courts, and beyond the cognizance of a Collector. To enter in the registers sometimes proprietors de jure and at other times proprietors de facto, would cause confusion, and

deprive the register of its proper character as uniformly exhibiting the same class of facts. It therefore results that the latter only should be entered.

188 But cases occur where the acknowledged proprietor is not the manager of the estate, and consequently is not the person to whom the Collector is to look as responsible for payment of the Government revenue, and whom he is to recognize as authorized to collect the rents of the estate. For instance, an agent often manages an estate for his principal, a son for his father, or a guardian for his ward. The real acknowledged proprietor may be temporarily out of possession, and his right may be transferred for a time to another, as for instance to a mortgagee, a Government farmer, or an administrator appointed by the Civil Court. To meet these cases, columns are provided in the malgoozareo register for showing both the proprietor and the manager. When the proprietor manages his own property, the latter column will be blank. In private leases, given by the proprietor, a stipulation is sometimes made in the lease that the lessee shall pay the Government revenue and manage the estate. In such cases the name of the lessee would appear as manager, but if the proprietor continue to pay the Government demand himself, there will be no such entry.

189 Changes may occur either of proprietor or of manager and both should be shown. For instance, in a mortgaged estate, the mortgagee is entirely responsible for the Government revenue, and yet the equity of redemption is a legal right possessed by the mortgager, and is capable of transfer. The mortgager is entitled to claim that such transfer should be shown in the Government registers. It may be shown in the column headed proprietor without in any way affecting the title or possession of the mortgagee, whose name as manager will be retained in the register.

190 Mutations of names in the register take place on any change of proprietary right or of management. This sometimes happens under order of the executive authority, as by decree

of Court, or in consequence of sales by public auction either in satisfaction of decrees, or on account of arrears of land revenue, or further in consequence of temporary exclusion from management on account of default. In all these cases it is consequent on the order of the directing authority and involves no reference to the parties concerned. If the registers are properly kept up and show the persons in actual possession, there will be no difficulty in making the mutation of names.

191. Changes of proprietary right or of management also happen by act of the parties, such as sale, mortgage, gift, &c. It is usual in such cases for the two parties to the transfer to appear together, and both to request that the mutation of names take place. In such cases notification of the intended mutation should be made at the Cutcherry of the Collector and in the meanwhile, and 15 clear days should be allowed for objectors to appear. A report of all the circumstances should also be required from the Talsildar of the pergunnah. If it then appear that there is no objection to the transfer, the desired mutation may be made, and the actual change of possession will occur either simultaneously, or immediately after. There is evidently no objection to such a course of proceeding. It is a convenient method by which intending purchasers can ascertain whether any person is likely to oppose the sale. But it by no means necessarily follows that transfers can only be effected in this manner, nor do objections raised in consequence of the notification always bar the transfer. It may also happen that notwithstanding the mutation of names circumstances will arise to prevent the actual transfer, and in that case the mutation of names in the register will have to be cancelled.

192. Perplexing cases of disputed transfers sometimes arise. Persons may allege that certain property has been transferred to them, and may apply to be registered as proprietors, whilst the persons, whose names formerly stood in the registers as proprie-

tors, may deny the transfer. The point in such case to be ascertained under Section 41, Regulation XLII 1803 is "*the truth of the transfer*." If the transfer "shall appear to have taken place," the mutation of names must follow. It is not necessary that the former proprietor consent to the mutation of names, nor that the transferee prove the transfer to be a rightful one, because it is expressly declared that "these entries shall not in any degree affect the rights of any party whose name may be registered as the ostensible proprietor of the land, or whose name may not have been registered, but who may establish a right of property in the Court of Adawlut or otherwise." The fact of the transfer cannot be altered by the Collector, and his entry of the fact in his register *neither strengthens the title of the transferee, nor weakens the right of the former proprietor.*

103 The case is still more perplexing when the person, who applies for the entry of his name as proprietor, was before as manager in the apparent exercise of proprietary right, and when the former proprietor denies the transfer, and resists the entry. This difficulty can only arise in cases where the manager has no legal title, such as is possessed by a Government farmer or mortgagee, but where he is the mere agent of a person whom he formerly acknowledged as proprietor. It is unnecessary to contemplate the occurrence of so gross a breach of trust, as would be involved in an entirely groundless application of this sort, and the Collector would be naturally reluctant to afford his countenance in any way to an unprincipled action of the kind. Under such circumstances, the Collector would use the influence, which arises from the exercise of this power of registration, to discourage wrongful acts, and to prevent expensive litigation. When however there is good reason to believe that a transfer has actually taken place, and that the former recorded proprietor has altogether ceased to have any interest in the estate, there is no object in refusing to make the mutation. The injury, if any, which the former proprietor has suffered, is altogether the result of the conduct of his agent, and that

can only be remedied by resort to the Courts of law. Whatever benefit the former proprietor can derive from the entry of his name in the registers consists in its having already appeared there, and in his having protested against the change. The mutation of names merely shows that the transfer has actually taken place without at all affecting the rights of any party.

194. In coparcenary estates, a right of pre-emption generally exists on the part of each coparcener, in the event of the sale of a share. Provision is made for the enforcement of this right by Section 4, Act I. 1841, on the occasion of the sale of any puttee by public auction for arrears of revenue, and by the 8th rule promulgated by the Court of Sudder Dewanny Adawlut, under Section 11, Act IV. 1846 on the occasion of the sale of the right and interests of a coparcener in satisfaction of a decree of Court. The existence of this right generally forms the subject of stipulation in the administration paper at the time of settlement, and has been frequently recognized by the Courts of justice. There does not however exist any summary process for its assertion except in the case of sales by public auction, noticed above. If then in cases of private sale a coparcener objects and claims the right of pre-emption before the Collector, mutation of names must not be made, unless it be certain that an actual transfer has been effected. But, if this be undoubted, the mutation of names in the register cannot be refused. The remedy of the party claiming pre-emption lies in suit before the Civil Court. The petition to the Collector remains as a protest on his part against the transaction, and as a proof that he made every possible exertion for the assertion of his right at the proper time. When the right of pre-emption is claimed under the provisions of the Mahomedan law of Shoofta the same course should be followed. The petition to the Collector would then be something of the nature of the "immediate claim" * (Tulub-i-Mowasibut) required by the Mahomedan law.

* See Macnaghten's Principles and Precedents of Mahomedan law, pp. 48, 183 and 187.

195 In cases of succession by inheritance, there is this difficulty, that the possession of the former proprietor suddenly terminates, and that there may be doubts who, out of many claimants, is the successor. The Collector can in such case only make the mutation, if a claimant of the succession obtains complete possession. Act XIX 1841, has so amply provided for cases of disputed succession that an authoritative order of the Civil Court is sure quickly to terminate all doubts as to the person whose name is to be entered.

196 Section 24, Regulation XLII 1803, mentions some of the channels through which the Collector will obtain information regarding the changes of property in the district. It may however be observed that the keepers of registers of deeds established by Regulation XVII 1803 can only notify the execution of the deeds, and not the actual transfers, so that mutation of names in the Collector's register will not be made till the provisions of the deed have been carried into effect, or are on the point of being so, as explained in paragraph 191. The rules promulgated by the Sudder Dewanny Adawlut, and by the Sudder Board of Revenue, for making the two modes of registration the means of preventing fraud, and of facilitating reference to the deed will be found in the Appendix No XV. Section 41, Regulation XLII 1803, mentions the application of the transferee or successor to the property as a means of information, but also contemplates the existence of another source, because it provides for the infliction of a fine on the successor if he fail to give information. Accordingly, in Section 7, Regulation IV. 1808, it is declared to be the duty of the Canoongoe to notify all mutations of property. This is a duty, which will be punctually performed, when the Tuhseeldars are compelled, as in part 162, to furnish annual registers.

† See Para 4, Construction No 1003, Sudder Dewanny Adawlut West ern Court 19th May, 1836

for founds a new village site on his lands, and gives it a new name, and is desirous that the name should appear on the Government Records, either conjointly with the former names, or as a separate mehul. Applications of this nature can also be easily disposed of as they arise.

203. It may happen that a part of the land settled with an individual or community, under one name, may be claimed in the Civil Courts by another party as their rightful property under another name, and that the claim may be made good. The execution of this decree will also resolve itself into a simple case of partition. The Collector will allot to the new mouzah, a fair portion of the jumma formerly assigned to the whole, and the two mounzahas (like the two parts of a divided estate) will occupy the position of the old mouzah.

204. Mounzahas held rent-free for life, or for a term of lives will be brought on the rent rolls as they fall in. Vigilance will be necessary to prevent the concealment of lapses of this nature. The Thuseeldars and Canooongoes should be furnished with lists of all such tenures, and should be held strictly responsible for reporting the lapses.

205. In some parts of the country, especially in zillah Gorruckpore, and at the foot of the Himalayan range from the Jumma to the Surdah, there are large tracts of waste land covered with forest or grass jungle, which were excluded from the settlement, and left to be disposed of by the Government in such way as might be deemed best. The limits of these lands were marked off and laid down by the surveyor. The terms on which they will be granted have since been determined and have been approved by the Hon'ble Court of Directors. The extent of each grant is limited to 4000 acres. In the Appendix No. XXI. information will be found regarding the terms on which grants are made. Many grants have been taken by Europeans and Natives in Gorruckpore, and Beharunpore, and in the Dehra Dhoon. All waste

lands of this sort should be divided off into convenient plots, not exceeding 4000 acres each, and mapped, and good boundary marks should be erected, before the land is made over to the grantee. Each allotment as taken up and granted by the government will take its place on the rent roll, under such name as the owner may prefer.

206. V.—*Removal of Mouzahs from the Rent Roll.* The investigations into rent free tenures having been once concluded, instances can seldom occur of the entire removal of a mouzah from the rent roll. The Government does not grant mouzahs in rent free tenure of its own act. A whole mouzah may be entirely swept away by a river, and should in that case be removed from the rent-roll, as it can never again be restored. Any land which may be subsequently thrown up by the river will be an increment to the mouzahs on the bank, which originally were further removed from the river than the destroyed mouzah. A grant of waste lands, when thrown upon the hands of the Government again by failure of the grantee to fulfil the terms which he engaged, may probably need to be removed from the rent roll.

207. VI.—*Alteration of the Jumma of Mouzahs.* The settlement is a contract between the Government and the malgoozar, under which the latter is entitled to all the profit he can make on the land included within the recorded boundary of his estate, over and above the Government demand during the period of his lease. The professional survey map is generally a faithful record of the boundary, and the total area, as shown by that survey, correctly exhibits the quantity of land to which the malgoozar is entitled. No fraud or inaccuracy in the khusrāh, which may shew a greater or less extent of cultivated land than existed at the time of the survey, can affect the terms of the contract. A putwarree who fraudulently omitted certain fields from his khusrāh may be liable to punishment, and the village map and record should be amended, but the jumma when once sanctioned by the Government cannot on this account be increased. The only possible case in which a

claim for additional rent on tower lands, can now be made good, is when land may be found, that has been excluded from both of two contiguous independent professional surveys. In Clause 2, Section 31, Regulation II. 1819, it is enacted that "all claims "to additional revenue from lands which were at the time of "the decennial settlement included within the limits of estates "for which a permanent settlement has been concluded, "whether on the plea of error or of fraud, or on any pretext "whatever shall be illegal and invalid." And the spirit of this rule is strictly applicable to settlements in the North Western Provinces, where the limits of all estates have been carefully fixed.

208. There are however many causes constantly in operation which may occasion alterations in the jumma of mouzahs on the rent roll. The most common causes are the following.

1. Alteration of area by alluvion or diluvion.
2. Remissions on account of land taken for public purposes.
3. Deduction of jumma on account of ascertained over-assessment.

4. Partial forfeiture of land included in a grant.
 5. Transfer of land by decree of Court from one mouzah to another.
- A few remarks will be necessary on each of these subjects.

209. I.—*Alteration of area by alluvion and diluvion.* The settlement of every mouzah having been made after survey, it is always easy to ascertain how much land a village has lost by the encroachment of a river, or gained by its desertion of the former channel. In some cases at the time of settlement a special rule was laid down to regulate the assessment in each of these events. But in order to meet cases where no such stipulation was made, a general rule has been prescribed by the Government under date August 27th 1844, to the following effect.

210. "By law in cases of diluvion the zumeendar is bound to stand to his engagements till the injury to the estate is so great that payment from the assets is impossible. On the other hand Government can claim revenue from any new land which may accrue by alluvion to the estate. This state of things is modified by para 167,* of the Sudder Board's Circular No. 11 the equity of which is apparent. It is thereby ruled that whenever 1-10th of the land, or a portion of land yielding 1-10th of the rental, may be cut away, the zumeendar can claim a re-settlement upon the assets, while the Government can assert no claim to assess any increment, unless it amount in extent or in produce to more than 1-10th of the original estate."

211. "These rules should be observed, even though the settlement officer may have neglected to embody them in the stipulations recorded at settlement. When a revision of settlement shall take place under the above rules, on the plea of diluvion, put forward by the zumeendar, if the assets shall be found to be from any cause larger than, or as large as, they were computed to be at time of settlement, the proprietor will not be entitled to a reduction of revenue. If they be less, a proportionate reduction will be allowed, the jumma being calculated on the existing assets in the same manner as when the settlement was originally formed. If, on the other hand, the Government should claim an increase of revenue, on the ground of an increment exceeding 1-10th of the original estate it will be in the option of the proprietor, either to throw open the whole estate to

* Para. 167. 'The rates of the revised settlement are so moderate that a reduction of jumma can rarely be necessary except where the lands are subject to injury from the encroachment of rivers, and as, in such instances, provision should be made for the prospective adjustment of the revenue in the event of alluvial increment or further diluvion, you will always cause a condition to be entered in the lease and counterpart of all mehals so circumstanced, that if at any time the increment or diluvion be found to exceed 10 per cent, the estate will be open to a fresh settlement.'

"re-settlement, or to come under engagements for the sum which "may be demandable upon the newly accreted portion alone."

212. Reductions of jumma in consequence of diluvion are generally shown in the accounts as remissions of land revenue, and require to be annually written off under the authority of Government as nominal balances. Enhancements of jumma on account of alluvion must be sanctioned by Government before they are brought on the rent roll.

213. Cases of diluvion will always be brought to notice by the owners of the land, but efforts will be made to conceal cases of alluvion. Claims of this nature must not be vexatiously advanced, but neither should they be carelessly neglected. The rules prescribed by the Sudder Board of Revenue for the guidance of Collectors in reporting cases of alluvion and diluvion will be found in the Appendix No. XXII.

214. In the case of the increase by alluvion of the area of a rent free village, the maafeddar should be left in undisturbed possession, so long as the cultivatable land gained by the recess of the river does not cause the total area of the maafee grant to exceed by more than 10 per cent that which is entered in the register already mentioned in para. 153. If the increment of cultivatable land cause the total area to exceed by more than 10 per cent, that which is shown in the register the excess will belong to the proprietor of the maafee estate and will be open to assessment. If the maafee estate be entirely carried away, any new land, which may be subsequently formed by the recess of the river, will be an increment to the estates in its rear, and the maafee estate will never be revived.

215. II.—*Remission on account of Lands taken for public purposes.* When land, in Khahisah mouzahs, is required for public purposes, whether for cantonments, or public buildings, or roads, or canals, the annual remuneration which is due to the pro-

prietors, consequent on its occupation, can be best shewn in the form of a deduction from the annual demand. Regulation I. 1824, contains the legal provisions, under which the surrender of the property is compulsory. In the Appendix No XXIII. will be found the orders of the Sudder Board of Revenue prescribing the form in which the report is to be made and also the instructions of the Government regarding the award of compensation for lands taken on account of the Ganges Canal. Those instructions will serve as a general rule of procedure in other similar cases. The rate of compensation mentioned by the Board must be considered as the Collector's preliminary offer under the Regulation above quoted. The proprietor is free to object to it, but it has been found that objections are seldom made.

216 The Collector must not suppose that his duty is terminated as soon as the amount of compensation is determined and the Government demand on the mouzah is adjusted. When the land thus taken belongs to non proprietary cultivators, it will be necessary to see that their interests are regarded, and that they are provided with other lands, or receive compensation in some way for the injury they may sustain. If the land has been held as *seer* by any member of a proprietary community, the loss of the land may materially affect his position amongst his coparceners, and may give rise to questions, which, if not at once set at rest, will disorganize and ruin the whole body of proprietors. It is impossible to detail the many questions that may arise. It is sufficient to direct attention to this important feature of the operation. Arbitration is the mode in which difficulties of the kind can best be overcome. In this as in every other stage of the process, the collector should be prompt in taking up the case, and should dispose of it in all its possible bearings. When the Government for the public good thus interferes with the rights of private property, every possible care should be taken, that no unnecessary injury or hardship is inflicted on the proprietors.

217. III. *Reduction of Juma on account of over-assessment.* The circumstances, under which this may be necessary, have already been explained in paragraph 12 of this treatise. The form in which they are to be shown has also been given in Appendix No. III.

218. IV.—*Partial forfeiture of land included in a grant.* When a grantee has failed to fulfil the terms on which he obtained a grant of waste land, and part of it becomes liable to resumption on re-measurement after the expiration of the 5th and 10th years, the remainder will be held on the supposition that the cultivated portion has been brought into cultivation in equal quantities in each of the preceding years, and has become liable to the increasing rates of assessment accordingly.

219. V.—*Transfer of land by decree of Court, from one Moulah to another.* At the time of settlement the boundaries of all moulahs were settled, and the juma fixed accordingly. But the decisions of the Settlement Officers were liable to be contested in the Civil Courts, and the boundaries to be finally adjusted differently from what they were, when the assessment was fixed. In such case the land will carry with it its portion of juma, and a re-adjustment of the juma on the two moulahs should be made. The revenue officers of the Government are the persons to decide what is the amount of juma to be borne by the transferred land, for this is a question beyond the cognizance of the Civil Courts. If, however, the suit be for the possession of land said to have been included in the limits of the village at the time of settlement, and to have been then assessed, a decree in favor of the plaintiff will not involve any re-adjustment of the juma. In such a case the interests of the Government may be concerned, for by an erroneous or collusive decision of this nature, one of the two estates might be rendered unable to bear the assessment fixed on it. The Government, therefore, as an interested party, has a right to be heard, and its claim to the juma from the land cannot be affected, unless it was made a party to the suit.

220 It may be necessary to remark that in all but the last case, the sanction of the Government to the alteration of the jumma is necessary. The last case being in pursuance of a decree of the Civil Court, and being more of the nature of a Butwarrah, in so far as it is a re distribution, rather than alteration of jumma, is within the competency of the Sudder Board of Revenue.

221. The remarks, contained above in paragraph 185—200, have reference to mutations in the malgoozaree register of the names of proprietors, who pay their revenue direct to the Government. But there are many other proprietors who ordinarily pay their revenue to Government through their representative, and it is most important that provision be made for showing the mutations of property amongst them. The putwarrees' papers, which have been already noticed in paragraph 150, contain provisions for this purpose. The rules of the Sudder Board of Revenue, in this respect, given in their printed Circular No 3 are so complete and important that they are inserted entire.

222 "220th The putwarree of every mehal in every settled district is to be caused to take a correct copy of the khewut paper or record of administration. This will furnish the name of every sharer, the land he holds, where land is held in severalty, or the proportionate share possessed at the time of settlement, and the amount of jumma for which he is responsible.

223 "221st Of course where sharers recorded themselves as holding in common at the settlement, their possession and liabilities will appear in common in this khewut record."

224 "222nd The putwarree will be required to make out by the 1st of October, of every year, a fresh paper in triplicate according to the form given in the Appendix * One copy to

* NOTE.—See Appendix No XVII. Form No VII. Only the names of persons in full proprietary possession should be shown here. Resident and

"remain in his own custody, and to be kept with his records; the other two to be delivered to the Tuhseeldar.

225. "223rd. In the six first columns will be inserted the number and name of the mouzah, and the names of the Jumburdars and putteedars with the land held by, and jumma demand-able from each on the commencement of the first year after settlement, according to the khewut paper. In the six following columns will be inserted the particulars of any transaction, which may take place during the year, by which a change of possession is effected. In the four last columns will be inserted the state of possession and liability at the close of the year, with which the first four columns of the succeeding year will of course entirely coincide.

226. "224th. It will be observed, that in the specimen the name of only one Jumburdar is found at the close of the year. By the entry in columns 3, 10, 11 and 12, it will appear that Surn Sing, Jumburdar, died in the month of Bhadoon, and his son and heir, Buhadoor Sing, succeeded to his possession, and liability connected with his possession, but not to his office of Jumburdar. The office of Jumburdar will be filled up according to the constitution of the village by the Collector, and when so filled up, the Collector will notify the same to the Tuhseeldar, and the Tuhseeldar will send for the putwarree and cause the name of the new Jumburdar to be entered in the appropriate column. This process is supposed to not have been effected by the close of the year, and consequently there is one name wanting in the 13th or Jumburdars' column in the putwarree's register of the mutations at the close of the year."

227. "225th. Of the two copies of these returns which are to be delivered to the Tuhseeldar, one he is himself to retain,

cultivating claimants of proprietary right, who are out of possession, should be shown only in the jumma-bundee. So also non-proprietary cultivators who pay according to the village bund, should be shown only in the jumma-bundee.

“ having affixed his seal thereto, among his own records ; the other,
 “ having also affixed his seal thereto, he is to forward to the Col-
 “ lector’s office, where, having received the signature of the Col-
 “ lector or his Deputy, it is to be kept with the records of the
 “ village for reference when required.

228. “ 226th. Where no change may have occurred either
 “ in persons or the distribution of property during the year, the
 “ paper of the current year will of course be in all respects simi-
 “ lar to that of the year preceding. But if any sharer may have
 “ died or have mortgaged or sold his share, the name of the heir
 “ or transferee will appear in the paper of the current year, and
 “ the putwarree will be required to affix a note, stating the cause
 “ of the change, viz. by succession, sale, &c. The Tuhseeldar
 “ and Canoongoe will of course be responsible that no convey-
 “ ance is registered in which the right transferred is not in
 “ exact accordance with the administration paper filed at the set-
 “ tlement.

229. “ 227th. In some districts it is not unusual for parties
 “ intending to make a transfer to present a petition to the Collec-
 “ tor stating the arrangement for his information, the object of
 “ the petitioners being to secure a kind of record of the transac-
 “ tion. In all such cases the petition must be sent to the Tuhseel-
 “ dar, whose duty it will be to see that the transaction, if actually
 “ including a change of liability and possession, appears in the
 “ khewut paper of the year,

230. “ 228th. Also whenever a Court of Justice may de-
 “ cree a proportionate share in a mouzah held in common, or may
 “ give specific instructions for putting a plaintiff in possession of
 “ certain specified fields in a mouzah of which the lands are held in
 “ severalty, the transactions in question being supposed to involve
 “ no change in the parties under direct engagements to Govern-
 “ ment, the Tuhseeldar will be instructed to see the fact duly not-
 “ ed in the khewut paper of the coming year. Transfers of put-

“fees, &c., by the Revenue Department will be similarly recorded.

231. “229th. You will of course understand that the object of this order is strictly to secure a record of the rights of “sharers not under direct engagements with Government, and “whose names are consequently not entered in the Government “malgoozaree register.

232: “230th. You will be pleased to require the put-
 “waites to file these papers at the Tuhseeldar’s office by the 15th
 “of October of each year, and the Tuhseeldar will be responsible
 “for forwarding the copy intended for the Collector by the 1st of
 “November. You will require every Collector to certify to your
 “office, by the 1st of January of each year, that the papers have
 “been received, and placed with the records of each village, and
 “you will report to the Sudder Board, on the 1st of each Febru-
 “ary, that the completion of these orders has been effected.

233. “231st. It is obvious that the benefit of the settle-
 “ment cannot be secured to the people unless an authentic record
 “of the facts ascertained at the time of settlement, be carefully
 “maintained: and the Board have been induced to adopt the mea-
 “sure now promulgated, as the simplest, most natural, and, at the
 “same time, most effectual mode of securing the end aimed at,
 “and they are satisfied that, if carefully watched and carried
 “through by the local authorities, it will not disappoint expecta-
 “tion.”

234. The preceding remarks will explain in what way the
 several entries of the malgoozaree register are to be maintained,
 and all changes of proprietary possession are to be shewn. The
 pergunnah register now comes under consideration.

235. It has been already remarked in paras. 156—158, that
 the principle of the arrangement of this register is according to

locality. The mouzahs will be arranged according to the lists, for the compilation of which instructions are contained in paras. 7 and 45, of Directions for Settlement Officers. The lists so compiled necessarily exhibit all the laod in the district, as divided into mouzahs* at the time of settlement. The form appended to a memorandum circulated by the Government in 1844, (Appendix No. XXIV.) may conveniently be adopted as that of the pergunnah register, and will possess this advantage, that it will be in accordance with all the other statistical details, which may be collected under that scheme as a permanent record. It need not be quinquennially renewed. All particulars regarding the divisions of the mouzahs, and the alteration of the areas or jommas of the mouzahs will be readily found by referring to the general indexes in the Record Office (vide paragraph 136). But it would be convenient to keep also a supplementary register, where a note in English may be made of each such change as it occurs. These notes should be numbered consecutively, and the exhibition of the number in the column of remarks, opposite the name of the mouzah in the pergunnah register, will afford the clue to the record of the transaction. Illustrative entries are made in the form which is contained in the Appendix. The form of pergunnah register shows the population as well as other particulars. This is not required by the terms of Act XLII. 1803, but is most necessary for the formation of a just estimate of the value of the village. Considerable difficulty is experienced in procuring returns of this nature, and their accuracy is often questionable; nevertheless a proximate entry is better than none.

236. A description has now been given of a system of records and registration, which in its design is very complete, the

* A mouzah has been defined in paragraph 5 of the Directions for Settlement Officers. The best practical direction in this case is to consider as a separate mouzah, whatever occupies a separate line in the general statement prepared at the time of settlement.—Appendix No. XIV. of Directions for Settlement Officers.

whole machinery for the maintenance of which is in operation, and which is capable of being maintained with more or less of accuracy by the exhibition of ordinary care or method. It may be useful to add a few general remarks on the subject, having special reference to the state of Landed Property in the North Western Provinces.

237. It is unnecessary to mention the advantages, which in all countries are allowed to result from the careful preservation of all documents affecting the titles to Landed Property. In India the Government has a direct interest in the preservation of these records, because the greatest part of its revenues is drawn from the rents of the land or from a tax on those rents. Whatever adds to the value of Landed Property, gives greater security to the present revenue, and better hope of future increase. But the system of revenue administration in the North Western Provinces renders the subject one of peculiar importance.

238. Under Native Governments the land was annually assessed, and the assessment was determined by no fixed rule, but varied according to the strength or abilities of the two parties concerned, viz. the receiver and the payer of the juma. In such a state of property it was unnecessary to enquire who was the owner of the land. It might be undoubted that a property in land existed, and such property might often be the subject of sale and transfer, but its value depended on the character of the Government of the day, or on the feelings of the people of the place, rather than on any fixed laws, to which a certain appeal could be made.

239. The British Government by fixing its demand for a term of years at a moderate amount on certain tracts of land, called mouzahs (villages, or rather townships) has given an additional and definite value to the land. Whatever surplus there may be after paying the Government revenue belongs to the proprietors of the land, whether it results from increase of cultivation within the limits of the mouzah or from improved husbandry, or

from any other cause. In order therefore to prevent disputes, and to enable each man to improve his property, it has become necessary accurately to define who is the proprietor, what is the nature and extent of his property, and to what incidents it is liable.

240 This is the more necessary under the system of joint responsibility which binds together the several members of the village communities. Under any circumstances such a kind of tenure is likely to lead to cases of hardship, but if it is desired to avoid the grossest acts of injustice, some means must be afforded for determining, in cases of default, who is the defaulting member of the community, and how far he is able to make good the demand against him.

241. In the early years of British rule in the North Western Provinces, it was thought that the decisions of all questions of individual right might be left to the operation of the ordinary Courts of justice, where every person, who considered himself aggrieved, could claim of right a hearing of his case. It was thought that all wrongs, whether resulting directly from acts of aggression, or indirectly from the operation of the fiscal laws, might thus be always redressed. Experience however has proved the contrary. Twenty years had not elapsed before a special commission was appointed under Regulation I 1821, with extraordinary powers to remedy the injustice which had already been done, and Regulation VII 1822, was enacted to prevent future wrong, by the formation of this very system of record and registration, which has now been described.

242. It is not surprising that the Courts of justice failed in the performance of the duties allotted to them. The Natives of this country were unaccustomed to examine general questions regarding rights of property, with a view to their classification and the formation of general rules applicable to those rights. It is surprising even to this day how ill-informed native gentlemen of education and even of official experience are on the subject, unless

they have been especially trained to its consideration. But still less were they able then to appreciate the change that had been effected in the old village institutions by engrafting upon them the system and modes of procedure adopted by the British Government. The English functionaries on the other hand understood their own rules, but had no leisure or opportunity to study the old institutions of the country. There were not therefore any persons, Native, or European, who were sufficiently conversant with all branches of the subject to reason consistently regarding it. The Regulations of the Government afforded no information, and the numerous functionaries who were called upon to come to an immediate decision, could not be otherwise than perplexed. Injustice and confusion necessarily ensued. Designing men usurped rights which did not belong to them, and blunders of all possible kinds were committed by those who ought to have protected the rights of the weaker parties. In such confusion, litigation increased and arrears necessarily accumulated, till the whole machinery of the judicial administration was choked, and it became necessary to take active measures in order to prevent the further spread of the evil. It was as necessary for the credit of the judicial, as for the safety of the revenue administration that a systematic attempt should be made to reconcile the discordant parts of the system, and to introduce order and certainty, where hitherto confusion and uncertainty only had reigned. Hence resulted the system of record, which was introduced by Regulation VII. 1822.

243. There are some who still look with despair on the magnitude and difficulty of the undertaking. They see the country divided into small properties which are held on peculiar tenures, differing one from another to a considerable extent. They are aware of the general ignorance of the people, and they are brought into constant intercourse with some of the most crafty, designing, and unprincipled of the mass. Hence they are ready to conclude that all efforts under such circumstances to

form an accurate record must be useless, and that it is better to refrain from the attempt, lest by forming an erroneous record the evil should be increased

214 There is no desire to under-rate these difficulties. It is most important that every public officer should know of their existence, and be prepared to combat them. It is impossible now to withdraw from the course which has been commenced, and it is the more necessary carefully to examine what causes obstruct its completion. The intention has been wisely disclaimed, of making any great revolution in the disposition of property by the enactment of arbitrary laws. It has been justly determined to enquire and ascertain what are the existing rights, and to uphold them by equitable proceedings and laws. The mode in which this may be effected has been laid down by legislative enactments. Great progress has been made in its performance. It only remains now for each officer in his allotted sphere to set himself to enquire what has been done towards the accomplishment of the desired object, and how he can contribute to its furtherance,

215 It would be vain to suppose that all which is necessary has already been done. The original record formed at the time of settlement was often erroneous and imperfect, and it could not be otherwise. At the time of settlement the system was new, and imperfectly organized, the persons selected for its performance were not always the best qualified, and the work was necessarily performed with far more of rapidity than was compatible with accuracy. The mass of the people were ignorant and unable to comprehend the object or nature of the proceedings, or the bearing on their position of the settlement, and they were moreover suspicious of any measures connected with the assessment of their lands. Under these circumstances, it is surprising that so much was done, and well done at the time of settlement. There is far more reason to take courage from the great progress already made, than to despair at the magnitude of what still remains to be done.

246. Let us suppose an intelligent officer appointed to the charge of a district, where he is likely to remain for some years. He is acquainted with the system of registration, and convinced of the importance and practicability of maintaining it. On coming however to refer to his settlement records in cases that casually occur, he finds them imperfect or erroneous. He concludes that registers resting on such a basis must be defective, and he determines to apply himself in earnest to the correction of the errors. It is the design of the present treatise to aid him in such an undertaking, and to show that it is not difficult at any time to make a fresh commencement, and to attain that degree of accuracy, which it was designed to ensure at the time of settlement.

247. He will find the necessary powers conferred upon him by a resolution of the Government dated September 12, 1848, which is given in the Appendix No. XXV. In this resolution are defined the limits within which the powers are to be exercised, and the precautions to be observed in the conduct of the investigations. In order to obtain the full support of his superiors in the Revenue Department, it will be necessary for him to show that he is aware of the nature and extent of the work that is before him, and of the method in which it should be performed.

248. His first efforts should be directed to the instruction of his Sudder Omlah, and of both the pergunnah and village officers in the system of record and registration prescribed by the Government. Great facilities have been lately afforded for the instruction of all classes of people in the peculiarities of the system by publishing treatises on the subject in the vernacular languages, and by the series of elementary school books in Oordoo and Hinduee, which are designed to lead the pupils to this very subject, viz. the comprehension of the putwarrees' papers. The revenue system, when rightly understood and properly worked, affords the greatest stimulus to the general education of the people. Indeed it cannot be expected that the registration of rights will ever become perfect, till the people are sufficiently educated to under-

stand it, and to watch over its execution. There is reason, however, to apprehend that with all the means of information that are now available, a considerable time will elapse before it can be taken for granted that even the higher and better paid class of officers, such as Serishtadars, Tuhsceldars and Canoongoes, are sufficiently familiar with the system, to enable them to judge whether the record of a mouzah has been accurately formed, or to cause its correction where it may be faulty.

249 When the Collector is satisfied that the agents whom he is to employ possess the requisite degree of knowledge, he will endeavor to ascertain through their means how far the existing records are defective. Lists should be prepared of those mouzahs in which it is most necessary to amend or wholly to recast the record. Some will probably be found in which re-measurement of the lands, and the formation of an entirely new map is urgently required.

250 Several opportunities will occur, when re-measurement and re-casting of the whole record is necessary, and can be enforced, such as the division of an estate or its being held kham for a balance. These opportunities should be seized, and the remedy applied. There are other cases, where disputes of the people, or partial injury to the estate will render the people willing to re-measure the estate and re-cast the papers at their own cost. These are likely to be the cases in which such a process is the most necessary. Every effort should be used to carry it on, so as to be least expensive to the people, and so as to expose them to the least annoyance. Pains should also be taken to explain to the people the benefit they will derive from the measure, and the uses to which it may be put. The field work should be prosecuted as much as possible in the cold weather, when the Collector can give it his personal superintendence. If he cannot himself be near to control and supervise, a properly qualified subordinate officer should have the duty entrusted to him.

251. It is most probable that he will thus in the course of a short time by address and management be able to correct all the records, which most need correction, without any expense whatever to the state. Each such new record will afford as it were a fresh start to the entries in the malgoozaree and pergunah register regarding the mouzahs, and to the whole of the putwarrees' papers. The operation will in fact consist in the formation of a new set of putwarrees' papers, based on the judicially ascertained state of property in the village at the time, and not deduced from the record of a former year, as is ordinarily the case. The opportunity will not have been lost of instructing the putwarrees in the discharge of their duties, and of pointing out to the people how much their welfare depends on themselves understanding the putwarrees' accounts, and being careful to ensure their accuracy. If the people do not seem willing at first to re-measure their estates and correct their records at their own expense, it may be necessary to apply to superior authority for permission to aid the work on the part of Government by charging, in the contingent bill, a part or the whole of the expense in some mouzahs, where the people are the poorest, or the most averse to the proceeding. It has been found in some districts that the putwarrees may be instructed with little difficulty to measure the land; prepare field maps, and perform all the work of experienced amens.

252. All decisions passed by Collectors under the powers thus entrusted to them are liable to be reviewed on their merits in the Civil Courts within the period of three years from the date of final decision. It therefore is important that the grounds of every decision be fully stated, so that the reasoning on which it rests may be evident. The careless or faulty drawing up of the final order in the case, may deprive the proceeding of much of its value, and may even lead to the ultimate reversal of what was in itself just and proper. Whenever also the Civil Courts, under the provisions of Clause I, Section 31, Regulation VII. 1822, call for the proceedings from a Collector's Office, the Collector who makes the

return to the precept, should be careful,* that all the material papers bearing on the case should be forwarded to the Court. That labor is always usefully bestowed, which furnishes full information to the Judge, and enables him to come to a correct decision on the particular point which may be submitted to him by the parties in a Civil suit

253. The bulk of the records of the Collector's Office cannot fail to draw attention Year after year a mass of papers is sent into the office which must crowd up any room of ordinary dimensions It will no doubt soon be necessary to destroy the bulk of them, retaining only those of a late date or of more than ordinary importance The pergunnah indexes afford facilities for separating the useful from the worthless, and the opportunity should be seized of every re-measurement and of every re-casting

* CIRCULAR ORDER OF THE SUDDER BOARD OF REVENUE, N W P.
No 23 of 1847.

Dated the 8th of October, 1847.

The Sudder Dewanny, having recognized and concurred in the principle laid down in para 2 of the Board's manuscript Circular No —, dated 27th November last it is of great importance that the course of proceeding therein directed be carefully observed The Circular alluded to is the following.

2nd. "Whenever the Courts may call for proceedings in the Revenue Department, under Clause 1, Section 31, Regulation VII of 1822 the Collector should be careful himself to examine the case and to see that the return is complete, adding to it any documents which may seem to be wanting, or forwarding the roobakarees in other similar cases, where the arguments may be more fully set forth If these have not before been translated into the vernacular language, they should be so translated before transmission, for it is important that all which bears on the case, should be as accessible as possible to all parties "

3rd. In all cases alluded to in the above paragraph, the Collector is required to submit the papers to the Commissioner, who will be responsible for seeing that all the documents bearing on the case or class of cases in question, but which may not be in the ordinary misc, are included in it, and if necessary translated into the vernacular language.

4th The Commissioner will lose no time in passing orders upon the Collector's reference, and he will likewise keep the Board informed of all particulars respecting these cases.

of the record to set aside the former record for destruction, as soon as the lapse of a few years shall have shown its uselessness, and to effectually substitute the new in the place of the old record.

SECTION IV.

THE SUMMARY DECISION OF SUITS BETWEEN LANDLORD AND TENANT.

254. The proprietor who has come under engagements with the Government, for the revenue of a mouzah, seldom cultivates much of the land himself. It is cultivated in great part by others, either his coparceners, or subordinate proprietors, or his mere tenants. As the Collector possesses summary powers over the proprietor to enforce payment of the Government revenue, so it becomes necessary to provide for the summary decision of all disputes between the sudder malgoozar and his subordinates, regarding the payment of their quota of the revenue, or of their rents, and regarding all questions connected therewith. This summary jurisdiction is vested in the Collector by Regulation VIII. 1837.

255. The cases which thus come under the cognizance of the Collector are :

- I. Suits of landlords against tenants for rent claimed as due.
- II. Suits of tenants against landlords for the exaction of more than is due.
- III. Suits of tenants against landlords for ouster from their holdings.
- IV. Suits of landlords against their putwarrees or agents to compel production of accounts.

Each class of cases requires separate consideration.

256. I. *Suits of Landlords against Tenants for rent claimed as due.* The person whom the Collector is bound to recognize as competent to collect the rents, is the apparent proprietary possessor, or in other words the person who collected the rents of the former

year and discharged the other functions of a proprietor, unless he has been since legally dispossessed by his own act, or the order of a competent authority. This is the person from whom the Government revenue will be collected, and whose name should appear in the malgoozaree register, as already explained in paragraph 185.

257. A proprietor in his own right can claim from his under-tenant under the summary process only the customary amount which has been paid in past years. This is specified in Section 10, Regulation VIII 1831, which precludes all claims to increased rent under Sections 9 and 10, Regulation V. 1812. The only exceptions to this are, where the tenant has consented in writing to pay an increased rent, and where the rents may have been settled under the provisions of Sections 7 and 10, Act I 1841.

258. A proprietor, who is also the representative of a village community, can demand from his coparceners whatever the village custom prescribes to be due from them, viz. their quota of the Government revenue and of the authorized village expenses. This may be either a fixed amount, determined at the time of settlement, or it may be levied at a fixed rate on his lands, cultivated or uncultivated, or it may be determined according to the annual *bachh*, or equal distribution. The equity of the demand in such cases must be settled by a reference to the village custom, as set forth in the administration paper at the time of settlement, or if that be inconclusive, by evidence taken at the time.

259. Though the Government have postponed the date of their own demand upon the landlord till after the crops have been cut and carried, they have not thereby weakened the landlord's lien on the crop of his tenants, which is recognized in Clause 2, Section 17, Regulation XVIII 1803. The landlords can prevent the crops from being removed from the ground till their demand is satisfied, and they can sue summarily for balance claimed by them, within a month before the Government instalment falls due.

260. The landlord has the option of proceeding against his tenant either by distraint or summary suit.

261. In the former case he distrains of his own authority, and brings the distrained property to sale through the agency of the person appointed for the purpose under Act I. 1839,* who is either the nabī Tuhseeldar or a person specially appointed for the purpose. In this event, the tenant in order to save his property from sale must either pay the demand, or find security for the payment with interest, whilst he contests the claim before the Collector by an action of replevin.

262. In the latter case the landlord proceeds against the person of his tenant, and has him arrested to answer the demand, or, in the event of his non-appearance on obtaining a decree, sues out execution either against the personal property of the defaulter, or against the tenure on which the balance has arisen.

263. If the tenure on which the balance has arisen be an intermediate tenure between the landlord and the actual cultivator, then the landlord is competent, when he has instituted a summary suit for the recovery of the arrear, to send a suzawul of his own authority to attach and collect the rents of the actual cultivators

* The following orders were issued by the Sudder Board of Revenue, consequent on this enactment, and will be found in their Circular Order No. II. 43. "As Act I. of 1839 has vested the Collectors with powers to appoint any person to exercise the functions of selling property distrained for the recovery of arrears of rent, the Board requires that you will direct them to appoint a man in each Tuhseeldare for this purpose, to reside at the station of the Tuhseeldar, and to draw 10 per cent. of the proceeds of property distrained by him.

44. "If, however, there be not duty enough for a separate Officer, the Board direct that the appointment be given to the nabī Tuhseeldar."

45. "The Collectors, in all instances of sale, or distraint, executed by these Officers, should insist on their recording a distinct Schedule of the property attached, clearly accounting for every article, on pain of being made responsible for the value claimed of any article not so accounted for."

immediately from themselves, provided the arrear shall have been due for one whole month, and shall not be less than an entire kist *. As soon as the arrear is adjudged due in the summary suit, the landlord is at liberty, of his own authority, to cancel the tenure if it be a lease, farm or other limited interest † But if it be an heritable and transferable property, he can bring it to sale in satisfaction of the summary decree ‡ But no real property of a defaulter can be brought to sale in execution of a summary decree, other than that on which the default has occurred Trees, tanks and houses are considered real (or more correctly speaking immoveable) property, and are therefore not liable to be sold in execution of summary decrees.

264 If the tenure on which the balance has arisen be that of a khood kushit ryot or other resident cultivator of the soil, and the defaulter fail on demand immediately to pay into Court the sum adjudged to be due, the plaintiff shall be authorized by the Collector to oust the defaulter, and to make such arrangements as he may judge proper for the future management of the lands §

265 If the rents are taken in kind by division of the crop according to the custom called Butta, the landlord can distrain the standing crop when it is ripe, and under Section 11, Regulation XXVIII 1803, can cause it to be reaped and divided. If in this proceeding he act contrary to custom, or oppressively so as to occasion unnecessary loss to the tenant, the latter has his remedy by an action of replevin, or for undue exaction, or for damages If the landlord interferes with the tenant's crop, other-

* See Clause 2 Section 18, Reg VIII 1819, and Construction of the Sudder Dewanny Adawlat No 456, dated August 17th, 1827

† See Clause 4, Section 18 Regulation VIII 1819

‡ See Clause 7, Section 32, Regulation XXVIII 1803, and Act VIII. 1835

§ See Clause 5, Section 18, Regulation VIII 1819, and para 2 of Construction of Sudder Dewanny Adawlat, No 1205, dated March 15th, 1839

wise than by legal process of attachment, he commits a breach of the peace, for which he is liable to punishment in the Criminal Court. By summary suit the landlord may establish his right to a certain quantity of grain or its money equivalent, at the market price of the day.

266. If the rents are taken in the money equivalent for a certain portion of the crop, determined by estimate, according to the custom called *Kunkoo*, the same course of proceeding may be followed. If the tenant object to the distainer's appraisement, he has his remedy by an action of replevin, or for undue exaction, or for damages. In both of these classes of cases it may be observed that the rent is due on the ripening of the crop, and that if the tenant neglect then to make provision for the payment, he is a defaulter. It is only a special agreement to the contrary between the parties, which could bar the landlord's demand on the ripening of the crop.

267. In cases where the payments are made in kind or in the money equivalent at the market price of the day, according to the customs of *Butai* or *Kunkoo*, mentioned in the two preceding paragraphs, the landlord has evidently an interest in the cultivation of certain crops. The rotation of crops is fixed by custom, and if that custom is violated, so that crops are grown of a less value than the custom requires, the landlord will be a considerable loser, by receiving no more than his ordinary share. He is however evidently entitled to the full value of his share of an average crop of the more valuable kind sanctioned by the custom, and he can distrain or sue summarily for its equivalent in money, or in the grain that may be sown. If the existence of the custom be disputed, this is a point which must be decided like any other question arising out of the suit. A dispute of this kind may probably be brought before the Collector at the sowing time, when the landlord may endeavor to eject the tenant, and the tenant bring an action for ouster. If the tenant is not in arrears he cannot be ejected, but he may be warned of the certain ruin he

will bring upon himself by resisting any legitimate requisition of this nature which may be made upon him by his landlord

268 It is unnecessary here to specify the provisions made by the law, for enabling landlords to obtain their rights by either of these processes. The law regarding this class of summary suits will be found well summed up by Mr J C Marshman in his *Guide to the Civil Law* in pp 272—292, and regarding distraint in pp 493—500. Every assistant should be required to study and master these provisions, before application is made that he be invested with special powers to try summary suits under Section 21, Regulation VIII 1831. Execution* of a summary decree may be taken out within twelve years from the date of such decree

269 Every effort should be made to render the process as cheap and summary as can be. With this view a general authority has been given to receive petitions of plaint for whatever amount, on paper of 8 annas value (as authorized by Section 7, Regulation VIII 1831) and on reference to Sections 7 and 8, Regulation XIV 1824, it will be seen that there are few other documents which require to be written on stamp paper. Hence too has arisen the practice of allowing the landlord to include in one suit several tenants, who are in balance to him. There is nothing in the law opposed to this practice, and it conduces much to rapidity and facility of decision. The costs should also be kept within the lowest practicable amount, interest should not be allowed, and no farther charge admitted for the remuneration of mookhtars or agents than the circumstances of the case absolutely require

270 The proceedings are essentially summary. The point to be tried is reduced to simple terms, viz whether the plaintiff in

* See Construction of the Sudder Dewanny Adawlut No 1266 dated September 6 1832 also Circular Order of the Sudder Dewanny Adawlut No 35 of 1813 dated October 14 1813 and Circular Order of the Sudder Board of Revenue, No 7, dated June 24, 1815

possession has received from the defendant the sum due, according to the rate of last year, or according to his written agreement. In the former case the putwarree as the sworn accountant of the village is the general referee, and, unless under extraordinary circumstances, his evidence is sufficient. His signature is also usually required to authenticate written agreements. His evidence should in all cases be taken, and the party objecting to his evidence should make out a very strong *prima facie* case before further witnesses are heard.

271. By Section 13, Regulation VIII. 1831, Collectors are empowered with the sanction of the Commissioner to refer summary suits to the *Tuhseeldars* for investigation and report. This course possesses so many advantages that it ought to be the general rule, that all plaints, immediately they are filed, be sent to the *Tuhseeldar*. He will generally be able, near the spot, and with little comparative trouble to the parties, to arrange the dispute and return the case so adjusted, that it may be immediately struck off the file. If however any objection be made to the report, issue should be joined on it, and the case should be immediately disposed of by the Officer in charge of the department. The cases, in which it would be preferable not thus to refer to the *Tuhseeldar*, are those, in which his impartiality may be suspected, in which the parties concerned may have authorized agents in the Collector's Court, or which may turn upon points, coming under the Collector's cognizance in other departments of his office, such as disputed succession, or the rights of certain classes of tenants, or the execution of orders of the Civil Courts.

272. Under Section 9, Regulation VIII. 1831, the Collectors have the power of referring plaintiffs in summary suits to regular suits, by endorsement on the back of the petition of plaint. This power may always be beneficially exerted, whenever there is reason to think that the demand is in itself just and legal, but that its enforcement by summary process is barred by the special rules applicable to such a course of proceeding, or that the reception of

the case would lead to a long and complicated enquiry. The indiscriminate or too frequent reference of persons to the regular Courts may be hard on the plaintiffs, and injurious to the defendants.

273. In all cases, landlords are bound to treat their tenants with consideration, even in the enforcement of legal claims. If they proceed with unnecessary harshness, they are liable to be cast in damages, and these can be awarded in a summary suit under Circular Order, Sudder Dewanny Adawlut, November 15th 1833, para 3. Thus, for instance, landlords are liable for damages, if they distrain irregularly, i. e. without observance of the strict legal forms (Clause 2, Section 2, Regulation XXVIII 1803), if they distrain and sell when no arrear is due, (Section 6, Regulation XXVIII 1803), if they wilfully distrain property, the value of which is disproportionate to the arrear demanded, (Section 14, Regulation XXVIII 1803), if they proceed to sell distrained property, notwithstanding tender of payment, (Section 9, Regulation XXVIII 1803), or if they oust a ryot or distrain without having previously filed the required putwarree's papers, (Section 15, Regulation IX 1833). On the other hand, tenants who resist legal attachment, are liable to damages in twice the amount rescued, (Clause 2, Section 17, Regulation XXVIII 1803). Whilst however this power of awarding damages is given in order to prevent illegal or oppressive conduct, it evidently should be used with caution, and only in the clearest and most flagrant cases. If a distrainer, on discovery of an irregularity which he has committed, tender sufficient indemnification, he is not liable for damages, (Clause 2, Section 2, Regulation XXVIII 1803).

274. II. *Suits of Tenants against Landlords for exaction of Rent.* If the landlord by legal or by illegal measures compel his tenant against his will to pay what is not justly and legally recoverable by the summary process, the tenant has his remedy by

summary suit* for refund of the sum thus exacted, with or without damages, as the case may be.

275. Thus if a landlord extort payment of a demand by confining or corporally punishing his tenant, the amount may be recovered in a summary suit, (Section 26, Regulation XXVIII. 1803). So too if the tenant pay an unjust demand to avoid imprisonment, (Section 33, Regulation XXVIII. 1803), or if an unjust demand be realized by distraint and sale of his property, (Section 17, Regulation V. 1812).

276. III. *Suits of Tenants against Landlords for ouster from their holdings*. This jurisdiction is founded on Clause 5, Section 18, Regulation XVII. 1819, (extended to the ceded and conquered Provinces by Section 22, Regulation VII. 1822), which declares that it is illegal for landlords to oust "Khodkashit or other resident cultivators of the soil" except under certain circumstances. Hence the Court of Sudder Dewanny Adawlut, have ruled in their Circular Order of November 15th, 1833, that, "in case of a contravention of this rule, a remedy should be afforded by the Collector on the summary application of the ejected ryot, by an order for his being restored to possession, and his retaining it "until the process prescribed by the Regulation shall have been observed." If the landlord again eject the ryot, after he has been restored to possession, or otherwise molest or harass him Clause 8, Section 32, Regulation XXVIII. 1803 empowers the Collector to punish such oppression by the award of full costs and damages, besides a fine to Government.

277. This jurisdiction includes all cases of dispossession from cultivation when arising out of claims for rent

* The Court of Sudder Dewanny Adawlut in paragraph 3, of their Circular Order No. 100, dated November 15th, 1833, ruled that such cases had been cognizable by the Judges under a summary process, and became cognizable by Collectors under Regulation VIII. 1831.

as between landlord and tenant, but it does not include such cases, when arising out of questions of right between claimants of the same land. It may however be that the case, though really between landlord and tenant, is apparently one between two persons both claiming the right of occupancy. For instance, a landlord wishing to oust a tenant, may prompt another person, with whom he has an understanding, to oust the tenant. In such cases the landlord should be made a party to the suit, and the case summarily treated according to apparent facts. If the intruder claims under any title immediately derived from the landlord, the complicity of the landlord is apparent, and the remedy should be afforded.

278 There is no summary power of ejectment given to the landlord in cases where the cultivator is a mere tenant at will, and has no right of occupancy. But any actual cultivator, who resists summary ejectment, has his summary remedy, the sole point cognizable by the Collector being the fact of ejectment from actual occupancy. In order therefore to eject a tenant at will, who is not in arrear, the landlord, as the law stands, may find it necessary to institute a regular suit. In practice, this is not found to occasion inconvenience. Unless where there is an actual valuable right of occupancy, questions of this sort readily adjust themselves by considerations of mutual interest.

279 IV. *Suits of Landlords against Putwarrees or Agents for the production of accounts*. Suits of this kind are not common. The putwarree is generally recognized as a servant of the Government, as well as of the landlord, and the annual production of his accounts is enforced by the Government for the purposes of protecting the rights of all concerned. Still the existence of this power on the part of the landlord is essential for the maintenance of his authority. If the putwarree is remiss in performing his duty, the efforts of the landlord in keeping him to the discharge of his duty should be well seconded. Suit may be thus

brought* not only against the putwarree, when he is employed by the landlord in the management of his estate, but also against all other native agents of every description, whilst in service or immediately after resignation or dismissal, and for any matter relating to the discharge of their respective trusts.

280. The Sudder Board of Revenue require from Collectors and Commissioners monthly returns of the three first classes of cases in forms, which will be found in the Appendix No. XXVI. The arrangements in this department are now so complete, and the facilities for the adjudication of these cases are so great, that very few cases remain on the file more than three months. Whenever a longer period than that elapses, a special explanation of the cause of delay is required. The sole ground of appeal, from the authority who first decides the suit to the Commissioner, is on the plea of irrelevancy of the Regulation to the case appealed. This restricts the number of appeals to a very small amount. The proper appeal on the merits of the case is by regular suit in the Civil Court.

* See Section 19, Regulation V. 1800 for Benares, and Section 37, Regulation XXVIII. 1803 for the Ceded Provinces. See also Construction of the Sudder Dewanny Adawlut, No. 946, April, 24th 1835.
 † The extent to which a Collector may revise the decisions of his subordinates is thus defined by the Sudder Board of Revenue in their Circular Order No. 10, dated May 30th, 1848.

"No party can claim of right to be heard in appeal in the Revenue Department, from the decision of a Collector, Deputy Collector, or Assistant Collector in the summary suit Court, except by the Revenue Commissioner, and then only on the ground of irrelevancy of the Regulation to the case appealed.
 "Nevertheless, if a Collector think that injustice have been done by the decision in a summary suit of any Deputy or Assistant Collector subordinate to him, he may within one month annul or amend the decision.
 "After the lapse of one month from the date of a decision in a summary suit by a Deputy or Assistant Collector, the Collector loses all power of interference, and the decision stands subject to the same conditions as a decision passed by the Collector himself."

281. The Collector who is desirous to keep himself acquainted with the state of his district, should pay close attention to the file of summary suits. It is most important to provide for their rapid decision and to prevent the accumulation of arrears, and much general information may be gathered from the file. The increase or decrease of the suits should be watched, and the causes of the fluctuations investigated. An unusual number of suits of any particular class, or in any particular locality, may often afford the clue to some erroneous practice or to some local abuse, which requires correction and remedy. If, however, it results from the efforts of the people to manage their own affairs, so as to prevent the intervention of the Officers of Government on the occurrence of default, it is in itself a most desirable and satisfactory event. Every encouragement should be given to the malgoozars to realize their just dues by their own efforts legally exerted. The law arms the malgoozar with sufficient authority, and all irregular interference between him and his under-tenant is much to be deprecated.

282. The same considerations, which constitute the Collector the judge in all summary suits between landlord and tenant regarding the rent of land, make him also the judge in all suits brought under Clouso 2, Section 8, Regulation VII. 1824, by abkarree farmers against the venders and manufacturers of spirituous liquors, for arrears of abkarree revenue.

SECTION V.

THE EXECUTION OF THE ORDERS OF THE CIVIL COURTS.

283. There are many reasons which render it desirable in cases connected with landed property, to employ the Collectors of Land Revenue in giving effect to the orders of the Regular Courts, established for the administration of Civil Justice.

284. All orders of the Civil Courts, regarding land paying revenue to the Government, must more or less affect the interests of the Government. An absolute right of property in the land has

been recognized, and full power* has been given to transfer it at the option of the proprietor in any way consistent with the laws. But still the mode in which those transfers are made, or the orders of the Civil Courts respecting such transfers, may materially affect the value of the land. When the title to land is good, its value is high, and it is likely to be improved, other circumstances being favorable. But when the title is rendered doubtful, either by the misconduct of the owner, or by the errors of the Courts, the estate is likely to suffer greatly in value, if not to be entirely ruined. The prosperity of a district must therefore greatly depend on the mode in which Civil Justice is administered in it, and the Collector is deeply interested in using his utmost endeavours to further its right administration.

285. But there are circumstances in the system, established in these Provinces, which render it peculiarly desirable that the Collector should keep himself apprised of the proceedings of the Civil Courts.

286. When an estate falls into arrears and it becomes necessary to decide on the means which are to be adopted for recovering the arrear, the title to the property must be taken into consideration. If the proprietor be harassed by expensive litigation, it may be hard and useless to proceed against his person and personal property, and it may be the best course to transfer the property to another party, either by farm for a time, or by sale in perpetuity. This course need not prejudice the right of any person, who has a better title to the estate than the person in possession, because he is at liberty to offer for the farm or to pay down the balance and thus to save the estate from sale.†

287. The strong establishments and great influence of the Collector may also be most beneficially exerted in supporting the

* See Section 36, Regulation XXV, 1803.
† See Section 9, Act 1, 1845.

authority of the Courts. The decrees of the Courts, when finally passed, are irreversible. It is essential to good government, that their decrees be carried into effect as completely and speedily as possible. The Collectors are efficient instruments for this purpose, and they can moreover exert great power with very little expense to the parties concerned.

288. These remarks will sufficiently indicate the spirit in which the Collector should enter on the discharge of this part of his duties. He must altogether discard the petty jealousy, which is sometimes found to actuate one class of public servants in their communications with another. He will regard all as working together for one common end, viz. the public good. In the system under which he is employed, the Civil Courts exercise an overruling power superior to his own, and that without reference to the persons who may happen to be judges at the time. Whilst therefore he keeps himself apprised of all material occurrences, he will dispose all his operations as much as possible, so as to facilitate the administration of justice. He will afford his zealous assistance whenever it may be needed, and he will treat the orders of the Court with perfect deference and implicit obedience. He is the Officer of the Courts of Justice, and he is bound as such to execute their orders with intelligence and discrimination. If the order appear to be founded on a misapprehension of facts, or to be inapplicable to the real circumstances of the case, and is open to revision, he can submit his view for the Court's consideration and await further orders, but, when his view is overruled, he must immediately give way, and carry out the instructions he receives to the best of his ability. Captious opposition must be avoided as much as blind indifference.

289. All communications with the Courts in the capacity of their ministerial Officer, will be conducted by the Collector in the form of proceedings in the Vernacular language, or of English correspondence.* It is not necessary in such

* NOTE.—In determining whether the correspondence should be in the Vernacular or English language, the rule laid down by the Court of Sadar

cases to move the Court by petition or through the Government Pleader.

290. A Collector should always bear in mind that he may probably be himself called upon at some future period to fill the office of Judge, and that he possesses a valuable opportunity to watch the effects of this part of the system from a point of view, which in many respects is most favorable for the purpose. He may often be able to trace the effects of litigation, in the history of a family or a village community. He may be able to discern how much of the resulting evil arises from the bad passions of the parties, and how much from the faults or defects of the judicial system. These observations may suggest to him improvements either in the system or in its practice, which may be of great value, and which it may become his duty to submit for the consideration of superior authority on any favorable opportunity.

291. The occasions, on which the Courts call upon the Collectors to execute their orders, are, where such reference is rendered necessary by the law, or, where it is left optional with the Judges.

292. The reference is rendered necessary by law in case of
I. The division of estates paying revenue to Government.
II. The attachment and sale of land paying revenue to Government, or of considerable rent-free estates.
III. The registration of transfers of landed property.

293. I. *Divisions of Estates.* It is provided by Section 3, Regulation XIX. 1814, that this operation must always be effected by the Collector of Land Revenue. The rules, which have already been laid down in paras. 167—184, for the performance of this

Dewanry Adawlut in their Circular Order of April 18th, 1811, regarding discussions between Judicial Officers should be observed; viz. that "all discussions regarding the relative powers of European Officers, or animadversions upon points of a general nature, not immediately connected with the trial," and decision of any case, should be conducted in the English language."

operation on the application of the parties are generally applicable to its performance under orders of the Civil Court, but many of the steps of the process, which are ordinarily submitted to the wishes of the parties as ruled by the order of the Collectar, may come under the cognizance of the Court. The Court has adjudged a certain portion of the estate to be the property of the decreeholder, and is of course bound to see that he is fairly treated.

294 If the decree is for a fractional portion of an undivided estate, the Court will see that a proper portion of the estate is conveyed to the decreeholder, in conformity with the rule prescribed in Section 8, Regulation XIX 1814, and the enactments therein referred to.

295 If the decree is for certain specified lands in a joint undivided estate, in which the Collectar is required to fix a fair amount of jumma, and thus to form it into a separate estate, the powers of the Courts are more restricted, for the adjustment of the jumma is a function, with which they have not* the power of authoritative interference. In all such cases however the Collectar should treat the representations of the Court with deference, and, in finally reporting the case for confirmation under Section 19, Regulation XIX 1814, he should state any representations of this nature which may have been made to him, and the considerations which influenced him in disposing of them.

296 It may sometimes happen that divisions are ordered in terms inapplicable to the state of property in a mohal. A decree may be given for a fractional share, when the estate consists of several separate independent properties, and it may be difficult, if not impossible, to determine how the decreed portion is to be separated, or from whose lands it is to be taken. Such cases were of more common occurrence, when the nature of land tenures in these provinces was little understood, and the Sudder Dewanny Adawlut

* See Clause 2 Section 12, Regulation VII 1822

found themselves compelled to declare" such decrees incapable of execution, and to order them to be struck off the file, with leave to the parties to bring fresh suit. Now, however, a remedy is provided in the proper stage, by requiring every plaintiff to bring his suit in terms applicable to the state of property, and it will seldom happen that decrees are passed, which cannot be easily carried into effect. If, however, cases of difficulty occur, the Collector should explain the circumstances to the Courts and await their instructions. The instructions should be followed as far as may be practicable, but, if the Collector is still at a loss how to proceed, he should refer to the Commissioner of the Division, and be guided by his advice.

297. II. *The attachment and sale of landed property paying revenue to Government.* Under the provisions of Regulation V. 1827, the Civil Courts are bound to make all attachments of landed property through the instrumentality of Collectors of Land Revenue. Entire joint undivided estates may be thus attached under Section 26, Regulation V. 1812, whenever disputes amongst the proprietors produce inconvenience to the public, or injury to private rights. So also portions of estates may be attached under Clause 2, Section 5, Regulation II. 1806, and it must be remembered, that whenever a portion or the whole of an estate is attached by order of the Civil Court, sale in realization of a balance can only take place at the end of the Russian year, under Section 10, Regulation I. 1845.

298. Attachment also sometimes takes place to prevent waste preparatory to the sale of land, in execution of decrees of Court. In all cases of attachment, the Collector, or the Officer

* See Rule 7, Circular Order, Sudder Dewanny Adawlut, No. 1143, dated June 24th, 1842, given in Appendix No. XVIII. to Directions for Settlement Officers.

† This will be found clearly set forth in the Circular Order of the Sudder Dewanny Adawlut, dated August 3rd, 1847, which explains and modifies their former order of June 24th, 1842.

appointed by him to the management of the estates, stands in the place of the former proprietor, and possesses no other powers than those which the former proprietor possessed. The remarks contained in paras 72—76 regarding temporary attachment in consequence of default, are applicable to attachment under orders of the Court. The present arrangement, which throws the Rubbee Kists into the official year following that in which the collections were made, is liable to occasion hardship. For instance, the Collector may be required after he has made the Rubbee collections, to pay the amount into Court, before the Rubbee Kists are due to Government. In that case, there would be a balance in the following year's accounts, which it might be hard to realize from the person then placed in possession. The Collector should make exertions to prevent hardships of this kind, and he would no doubt be warranted in detaining the Rubbee collections to make good the Rubbee Kists. But if through error or inadvertence this has not been done, the mere fact of the employment of the Collector in executing this process of the Court, cannot bar the claim of the Government to the full demand. The Government is entitled to its jummah whatever may be the acts of private parties, in their spontaneous transactions, or in the enforcement of their rights through the Civil Courts.

299. Sales of landed property paying revenue to Government, or of large portions of land exempt from payment of revenue, are made, in the North Western Provinces, through the agency of the Collectors of Land Revenue, under the provisions of Section 6, Act IV 1846. The considerations, which influenced the Legislature in adopting in these provinces a different course in this respect, from what is enjoined in the Lower Provinces, were no doubt those peculiarities of functions and powers, which have been mentioned at the commencement of this Section. The rules under which such sales are to be conducted, as sanctioned by the Government of India under Section II Act IV 1846, were promulgated by the Court of Sudder Dewanny Adawlut on December 14th 1846, and will be found in the Appendix No XXVII.

300. It sometimes occurs that, through the mistake or malicious design of the decreeholder, property is advertised for sale, in which the person against whom the decree is issued has in fact no right or interest whatever. The sale in such case might occasion much alarm and risk to the real owners of the property, and the Circular Orders* of the Sudder Dewanny Adawlut provide effectually for the prevention of such injustice. If the Collector has reason to suspect that such is the case, he will be careful to inform the real owner of the property of the intended sale, and instruct him what steps he should take to prevent it. The Civil Court cannot set aside the sale merely on a remonstrance addressed to them by the Collector, but if the party, whose interests are affected petitions them, and prays an investigation, they cannot refuse to hear him.

301. Collectors must be careful to perform this duty with diligence and punctuality. They will not fail also to view such sales as affording them information regarding the value of landed property in their district. Inferences must not be hastily drawn from the sums bid at such sales, for the property often bears a fictitious value. The decreeholder may be willing to take the property in satisfaction of his entire demand, knowing that no other available assets can be found, or feelings of rivalry or enmity may lead to the offer of an excessive price, or perhaps the whole transaction may be collusive to bar the right of some third party. But it will be found that after the rejection of all doubtful cases of this nature, there will still be left a sufficient number, from which sound conclusions may be drawn regarding the market value of landed property, and the effects of the existing system upon its price. Few enquiries are likely to be more interesting, or to lead to more useful results.

302. III. *The registration of transfers of landed property.* By Section 11, Regulation III. 1803, the Civil Courts are required

* See Circular Orders Sudder Dewanny Adawlut, dated 10th June, 1842, and 21st May, 1847.

to furnish to the Collector copies of all decrees regarding land paying revenue to Government. These should always be lodged in the Record Office with the other documents regarding the mouzahs to which they belong, and should be entered in their proper places, in the indexes. The importance of this, as affording a local index to the decrees of Court, has already been shown in para 139. If the decree affects more than one mauzah, a reference to it should be made in the indexes of every mauzah affected.

303. On giving possession of Landed Property to any party under a decree of Court, the Judge orders mutation of names in the Collector's Register. This is the necessary consequence of the enforced transfer of the property. It may happen that the name of another person is entered in the register than that of the person, whose exclusion from the property is ordered. If so, this should be certified to the Civil Court, and further instructions requested. The orders then issued should be immediately carried into effect, though the Collector of course possesses the power of representing to the Commissioner any injustice, which he may perceive to result from the enforcement of the order.

304. When the person, whose name is entered in the malgoozaree register, is the mere representative of the village community, it may be that, under the constitution of the village as settled in the administration paper, the Civil Court does not possess the power of placing another person in his room. Whatever property the Jamburdar possessed in his own right will pass by the decree of the Court, and, if the effect of the decree be entirely to sever his connection with the village, he will cease to be the representative of the community, but the right of election will then revert to the community, who will proceed to fill up the vacancy according to the rule locally in force. If the decree order severance from the estate of the land decreed, then the decreeholder will appear as the recorded proprietor of a new mehal, and the old community will elect a new representative for the remainder. This course of proceeding has been recognized by the Courts.

305. If the person, against whom the decree is passed, is not a lumbaridar, and division of the estate is not ordered, the mutation of names will then only be made in the putwarree's paper No. VII. by order addressed to that officer through the Tuhseeldar.

306. When property is under litigation in the Civil Courts,

instructions are sometimes addressed to the Collector forbidding mutation of names (kharaj dakhil) without the authority of the Court. This proceeding is of the nature of a *convent*. The Collector is supposed to have the best and earliest information regarding intended or actual transfers. If the Collector has reason to believe that a transfer of the property is taking place, notwithstanding the injunction of the Court, he should warn the parties, and immediately apprise the Court of the circumstance. If the transfer is allowed provisionally to take place, subject to the Court's future decision as to the right of the transferer, mutation of names should be made on this understanding.

307. In the above cases the Courts are required by law to

refer to the Collectors the execution of decrees they have passed. Section 6, Regulation VII. 1825, further authorizes the Courts "to require the aid of the Collector in the enforcement of decrees " whenever it may appear conducive to their speedy and complete execution; whether by giving possession to the parties entitled thereto; or by the adjustment of a wasilat account or "otherwise." The Court of Sudder Dewanny Adawlut* have expressed their opinion of the expediency of the judicial authorities availing themselves, so far as may be practicable, of this power, and they consider it obviously calculated to conduce, in a very material degree, to the speedy and satisfactory execution of decrees regarding landed property. In such cases, as well as in others where a reference to him is enjoined by law, the Collector is bound to yield a hearty and ready concurrence to whatever

* See Circular Order, Western Court, No. 196, September 30th, 1836.

the Courts may require. The Judge is the person to determine whether the Collector's Agency is likely to be beneficial, and if the Judge does so determine, the Collector must obey.

308. In order to ensure the prompt attention of the Collectors to this branch of their duties, quarterly returns are made* by the Civil Courts to the Sudder Dewanny Adawlut of all requisitions to Collectors regarding the execution of decrees, which remain incomplete at the close of the quarter. The fourth column of this statement is headed, "Reasons assigned by Collector for non-execution,"† and is to be filled up by the Collector himself, to whom the statement is forwarded by the Judge for that purpose. When the Judge does not consider the Collector's explanation satisfactory, he excerpts‡ the questionable entry from the statement, and sends it to the Commissioner of the division, whose duty it then becomes to enquire into the cause of the delay, and to instruct the Collector in the course he should pursue.

SECTION VI.

THE CHARGE OF THE ACCOUNTS AND OF THE TREASURY OF THE DISTRICT.

309. It has already been shown in paragraph 147 how the Collector's Office becomes the place where the village accounts

* See Circular Order, Sudder Dewanny Adawlut, No. 127, dated Dec. 12, 1834.

" " " " No. 28, " Dec. 21, 1838.

" " " " No. 88, " June 19, 1840.

† See Circular Order, Sudder Dewanny Adawlut, No. 52, dated May 2, 1844, and Circular Order, Sudder Board of Revenue, No. 4, dated May 28, 1844.

‡ See Circular Order, Sudder Dewanny Adawlut, No. 14, dated May 1, 1843.

prepared by the putwarree, are deposited. These accounts are designed to show how much the proprietors collected from the cultivators, and when, and by whom, and on whose account, the payments on account of Land Revenue were made by them into the public Treasury.

310. Payments are made by proprietors into the Tuhseeldar's Treasuries, all of which may be considered branches of the Treasury at the principal station. The Tuhseeldar is only so far responsible for the safe custody of the money, as he is bound to see that all rules for the proper conduct of the duties of his office are properly observed. The Tuhseeldar or Treasurer is the Officer personally charged with the money, and he is always a nominee of the Collector's Treasurer, who is security for all the Tuhseeldars in the district. Whenever therefore the Tuhseeldar has given his receipt for any sum, the person who makes the payment is to that extent discharged from all further demand on the part of the Government, and the Collector has to provide that the sum is correctly shewn in the public accounts and the cash carefully kept. There are therefore two sets of accounts, to which his attention must be directed, viz. those furnished by the Tuhseeldar, of sums received in his Treasury and remitted to the Collector's Treasury, and those furnished by the Collector to the Accountant, of sums received and disbursed from his own Treasury.

311. The accounts furnished by the Tuhseeldar to the Collector are in the Persian character, according to the system of Notation called *Siyah*, with which every Revenue Officer should be familiar. In the Appendix No. XXVIII, will be found the directions regarding these accounts, and the forms prescribed by the Sudder Board of Revenue. The main check on the accounts consists in the obligation on the Tuhseeldar to despatch every day before he closes his office, a copy of the Journal (*Seeah*) No. III, showing all the pecuniary transactions of the day. Arrangements must be made in the Collector's office to ensure the

punctual receipt of these, and the comparison of them with the periodical returns furnished by the Tuhseeldar in the middle and close of each month. It will be observed, that the entries are chiefly those of receipts. The Tuhseeldar has no power of making disbursements, without the special order of the Collector, except in the case of the repayment of deposits, received from the Moonsiffs.

312 Provision must be made in concert with the police for the rapid and safe transport of treasure from the Tuhseeldar's to the Collector's Treasury, either at fixed times, or whenever a certain sum has accumulated. The treasure should be brought in if possible in one day, but, if the halt of a night is unavoidable, then the place selected for the halt should be strong, and well defended by a sufficient guard. During his progress through the district in the cold weather the Collector should examine the Tuhseeldars, and see that the Treasury is securely constructed, and that a vigilant guard is maintained over it, and that the sum actually in the Treasury corresponds with what is shown in the Journal (*Seecha*).

313 The necessity for cash remittances from the Tuhseeldars to the Collector's Treasury may often be obviated by orders on the Tuhseeldars to pay sums, which have been received in the Collector's Treasury. It is sometimes convenient for private individuals engaged in mercantile transactions, or for Officers of Government, charged with the construction of public works, thus to receive the money they may require, at a distance from the Snadder Station. Every effort should be made to facilitate arrangements of this nature, provided that all risk of loss be avoided. The most obvious precautions consist in providing, that the money shall always be credited in the Collector's Treasury before the order on the Tuhseeldar for payment is given, and that the orders should always be signed and sealed by the Collector, and should not be mere cheques given by the Treasurer on the Tuhseeldars.

314. The accounts, furnished by the Collector to the Commissioner and to the Accountant, are in the English language. They embrace all the pecuniary transactions of the Government in the district, and are of course very voluminous. A full explanation of them is given in Mr. C. Allen's Accountant's Manual, which was published under the authority of the Government at Agra, in 1847, and rules are there laid down for the compilation of each. It is only possible in this place to give a few general observations on the nature and objects of some of the principal accounts.

315. The monthly Treasury account shows every item of receipt and disbursement, arranged under appropriate heads. The greatest importance attaches to the correct compilation and punctual despatch of this document to the Accountant's Office. It is the document from which the books of the Presidency are made up, and those books cannot be closed, till every Treasury account has been received from every Treasury.

316. Each department of receipts has its separate system of check or registration. That, which regulates the receipt of the Land Revenue, the most requires to be studied and understood.

317. The Government, when it gives its sanction to the settlement of a district, determines the amount which, in each year of the settlement, is to be collected from every mehal in the district. This is shown at the commencement of every year for each pergunnah, as the instalments fall due, in a return (No. XIII. of the Manual) called the pergunnahwar kistbundee. This is checked in the Accountant's Office by comparison with the orders received from Government regarding the settlement. The total must neither exceed nor fall short of the sum sanctioned by the Government.

318. In order to show how this authorized demand is realized, the Collector furnishes every month a document called Hal-

Toazzeeli (No VII of Accountant's Manual) which gives the demand, collections and balances for the current month. The demand corresponds with what was furnished at the commencement of the year, the collections correspond with the credit entry under this head in the Treasury Account, and the balance must be carried forward and accounted for in the statement for the following month. The balance which remains at the close of the last month, i. e. on April 30th, is the balance on the year's demand, and this, after deducting the remissions by Government in the year, is subsequently exhibited in a fresh series of accounts of outstanding balances of preceding years called the Bukya Tonzeeli (No XVI. of Accountant's Manual,) from which it can never be removed till realized or remitted by a special order of Government.

319 These outstanding balances at the end of the year form the subject of separate and detailed report to the Commissioner, as has already been explained in para 40 of this treatise.

320 Disbursements can only be made on the order of a competent authority, or on the receipts of public Officers duly empowered to draw, or of individuals authorized to receive the sums in liquidation of audited bills, or in repayment of sums advanced under the head of deposits, or at other Treasuries for bills. Every entry under the head of disbursements must be supported by its voucher, when the Treasury Account is sent to the Accountant, and every charge must be accompanied by the audited bill. The Collector therefore in every payment has to prove that the claim was valid, and that the payee actually received the sum charged.

321 The inefficient balance is an anomalous but convenient device, by which the Collector makes on his own responsibility certain payments on account. Thus he shows in his Treasury Account as so much cash in hand, till he procures authority for the charge and consequent audit, when they are transferred to the several heads of account to which they properly belong. As all un-

adjusted items under this head stand at the personal debit of the Collector, he will be careful to keep the total within the narrowest possible limits, and not to make any disbursements without due authority, unless under very urgent circumstances.

322. The Collector is personally responsible for the Treasury in his charge. In the event of any embezzlement or loss occurring, he may be called upon to make good the amount, unless he can prove that he observed all the prescribed and usual safeguards against the loss, and that it occurred from circumstances beyond his control, or which could not be ordinarily calculated on. In order to aid him in his duty of keeping the Treasury, he is furnished with the services of a Native Treasurer, who is usually a wealthy Banker or Merchant, and who finds substantial security to an adequate amount.* It should be an invariable rule, never to leave at the entire disposal of the Treasurer, a larger sum than may be sufficient for the disbursements of a few days, and considerably within the amount for which he has found security. The result

* Extract, para. 206, of the Sudder Board of Revenue's Circular Order No. IV.

206. The following rules are issued for determining the amount and description of security to be taken from Native Treasurers, and for regulating the pay of the office of Treasurer.

The Board have divided the Treasuries into three classes, as shown below, and have fixed the amount of security according to the responsibility of each, The amount of salaries thus fixed will be assigned to the several Treasurers upon occasion of revising the establishments. For the present no alteration is necessary.

* 1ST CLASS TREASURIES.	
Bhutee Territory,	Hurriah,
Bijnore,	Hoshungabad,
Budon,	Jounpore,
Boolundschur,	Jubbulpore,
Deyra Dhoon,	Kumaon,
Etawah,	Almora,
Fatehpore,	Pilibhct,
Gooroon,	Seharunpore,
Hamceerpore,	Shajehanpore.

* 1st Class. In Treasuries where the daily expenditure does not exceed Rs. 5,000, the Treasurer shall furnish security to the amount of Rs. 25,000, and receive a salary of Rs. 50 per mensem.

should be kept in chests of more than ordinary strength, and furnished with two locks, the key of one of which should be kept by the Collector and of the other by the Treasurer. If the Collector observe the prescribed rules regarding the Secah,* and daily see that it is brought up and balanced, he will be constantly informed of the amount of cash in the Treasurer's hands, and will be able to avoid any risk of its exceeding the proper amount.

323. It is usual for a Collector to devolve the charge of his Treasury upon one of his Assistants, or upon his Deputy Collector, who, if appointed under Regulation IX. 1833, must be especially empowered by the Government to act in this capacity.† This arrangement is on many accounts very advisable, but it does not relieve the Collector from his individual responsibility,‡ nor

* 2ND CLASS TREASURIES

Allypore,
Azimgurh,
Banda,
Bareilly,
Goruckpore,

Muttra,
Mirzapore,
Moradabad,
Saugor,

* 2nd Class. In
Treasuries where the
daily expenditure is
above Rupees 5,000,

and does not exceed Rs. 10,000, the Treasurer shall furnish security to the amount of Rs. 50,000, and receive a salary of Rs. 80 per mensem.

† 3RD CLASS TREASURIES

Agra,
Allahabad,
Benares,
Cawnpore,
Delhi,

Farruckabad,
Ghazepore,
Meerut,
Paniput

† 3rd Class. In
Treasuries where the
daily expenditure ex-
ceeds Rs. 10,000, the

Treasurer shall furnish security to the amount of Rs. 100,000, and receive a salary of Rs. 150 per mensem.

* See Accountant's Manual, Part I., para. 93, page 18.

† See Orders of Government, Revenue Department, dated 19th Nov. 1811, quoted in para. 16, page 6 of Part I. of this Treatise.

‡ The Resolution of Government, dated 1st November, 1831, (para. graph 7,) declares that "all acts done by the Deputy Collector, are subject to his sole responsibility." On July 15, 1839, it was also determined by the Supreme Government, that the Collector's responsibility for the money in the Treasury remains undivided, except when for reasons of public convenience, and in an authorized manner he makes over entire charge of his Treasury, taking a receipt for the cash so transferred. When an Uncompensated

does it absolve him from the duty of providing that every thing connected with the accounts and Treasury is conducted with regularity and punctuality. It is essential to his character as a public Officer, that he be well acquainted with the principles and mode of conducting this important branch of his duties, and he will find that carelessness or neglect in its performance will cause him great annoyance, and in the end unnecessarily occupy much of his time and attention.

324. It may be useful to enumerate a few of the points, which need to be well arranged and constantly supervised.

325. Care must be taken that all items received are immediately brought to credit. The receipt of the Treasurer renders the Collector responsible for the money, so that if it be not immediately brought to credit in the accounts, an opening is afforded for embezzlement. This is particularly the case with deposits, and can only be effectually checked by having a register kept in the Persian Department, of all orders for the receipt of money, with which the credits shown in the accounts should be compared.

326. Sums should never be debited in the accounts, till they are actually paid away. A lax system has sometimes prevailed, under which sums debited to the Government have re-

Deputy Collector is placed in charge of a Treasury, by an official announcement in the Gazette, he is declared by the modification of Nov. 19, 1841, to be "responsible jointly with the Treasurer for the custody of the public money, "and for the proper observance of all the prescribed checks and accounts, but "the Collector is not thereby exonerated from his general responsibility as head "of the Office for the affairs of the Public Treasury." From these passages it may be gathered, that the Collector whilst in charge of the district is never relieved from the obligation of maintaining an active supervision over the affairs of the Treasury, and of providing that business is regularly and rightly transacted, but that the pecuniary responsible for special acts may be devolved on the Deputy Collector, who is placed in charge in an authorized manner.

mained in the Treasurer's hands, till it suited the convenience of the parties to receive them. This should never be allowed

327 Such arrangements, as are consistent with the prevention of fraud, should be made for facilitating the transaction of business at the Treasury. Care should be taken to protect persons, who have to receive money, from imposition, and from the vexatious delays occasioned by the cupidity or insolence of the underlings in office. It concerns the character of the Government that Sepoys' family remittances should be promptly paid to the proper recipient, and money will be the more readily remitted by merchants through bills on the Public Treasury, if they feel confident that they will be treated with consideration in their transactions with the Collector's office.

328 The annual accounts regarding Tuccavee advances, outstanding balances of Land Revenue or Abkharree deposit, law charges, and inefficient balance will be much reduced and simplified, by attention to the earliest possible adjustment of all the items they contain. The speedy realization of Tuccavee advances and of Land Revenue balances is evidently desirable, but where immediate realization is impossible, no time should be lost in determining whether the item should be recommended for remission or retained on the books. The trouble of deciding this point is often evaded by placing the item amongst those, of which the recovery is declared 'doubtful'. When once sound policy or justice require the remission of an item, its further exhibition as an unliquidated demand is objectionable. The unnecessary retention, under the head of deposits, of items, which ought to be repaid to individuals, such as the proceeds of lands attached on account of disputes, or from any other cause not involving forfeiture of the proceeds, is an injustice to them, and needlessly keeps capital useless, which might be expended for the good of the country. Wherever the pergunahwar arrangement of business recommended in para. 13 has been introduced, it will be advantageous similarly to classify as many of the above items as may admit of it, in

order that they may be examined by the persons conversant with the affairs of the pergunnah to which they relate, and in order that they may be brought forward and disposed of in connection with other causes affecting the same property. It will often be found that the mchals, whose affairs occupy much attention, are really few in number, and that those which are once thrown into confusion, give rise to cases in many different branches of the office. In order effectually to restore the affairs of the mchals to a proper state, it is necessary to take up at once all that may be pending regarding it, and to dispose of the whole equitably and consistently.

329. All separate accounts, which do not appear in the public statements and books, should be avoided. The public accounts should shew all items of receipts and disbursement, and not the net receipts or disbursements in particular cases. Unauthorized funds are sometimes formed for public purposes, with honest and even most praiseworthy intentions, but they are highly objectionable in principle, and the large sums, devoted by the Government to the improvement of the roads and to public works in the district, leave no pretext for these irregular practices. Under this head may also be classed an objectionable practice which sometimes prevails, of leaving the settlement of lapsed mchals, or other such lands, unreported for the sanction of the Government. As the jumma of these lands cannot be shown on the rent-roll of the district, all sums received from them are credited under the head of Profit and Loss, as collections from "Lands not on the Towjee." They are thus excluded from the checks which it is important to maintain over all items of Land Revenue.

SECTION VII

MISCELLANEOUS

330 It remains to notice some of the duties incidentally devolved on the Collector, which cannot be brought under any of the preceding heads

331. *The Local Agency* By Section 9, Regulation XIX. 1810, the Collector is constituted ex-officio one of the local agents, on whom is devolved the care of public endowments for religious or other purposes, and also of muzzool property, or escheats in the Government. With him are generally associated the Civil Surgeon the Executive Officer of the division in the Department of Public Works, and any others who may be specially nominated by the Government.

332 It is not the wish of the Government* that their servants should be concerned in the care of religious endowments more than may be absolutely necessary. Where interference is necessary, it should be restricted to the care of the temporal concerns of the endowment, and all control over the religious affairs should be avoided. Whenever the necessity of such a measure is apparent, the Government is prepared to appoint as Local Agents some respectable and trustworthy professors of the religion, whose endowments are to be taken charge of, and these as a Sub Committee will manage the affairs of the Institution.

333 The Local Agents are also charged with the duty of vindicating the right of the Government to all muzzool property, or escheats, and also of managing the property, when the title of the Government to it is clear. In this capacity their powers are large, and as the Collector is the person, who is best informed on

* See Despatch No 17 of 1811, from the Hon'ble Court of Directors dated August 26th, 1811

the state of property in the district, the responsibility rests upon him of providing that false or frivolous claims to property as ecclesiastics are not put forward. In most large cities or towns, there are little patches of land, or public buildings, which are commonly considered Government property, and are perhaps entered as such on the Canongoes' records. Whenever any list of such claims exists, or can be made out, the earliest opportunity should be seized for deciding on the validity of the claim on the part of the Government. If there is no owner, the right of the Government is clear. If individuals not in possession advance frivolous or long dormant claims, they should be investigated, and a decision passed upon them. If the claim be rejected, the claimant can seek his remedy in the Civil Court. If a person be in apparent proprietary possession of the land, the claim of the Government should not be advanced except on the strongest ground, and it can only be made good by a suit in the Civil Court.

334. Property which belongs to Government, should not be sold without the previous sanction of the Government. The Land will be sold rent-free, or subject to the demand for land Revenue, according as it may be excluded from the rent-roll, or may have been brought on the rent-roll at the time of the last settlement. Sale by public auction to the highest bidder will not be sanctioned whenever the acquisition of the ground may be made the means of personal annoyance. In such cases the land should be sold at an equitable price to the person apprehending the annoyance. Thus, land near a Mahomedan mosque or a Hindoo temple, should not be sold so as to subject the religious feelings of the people to offence, and thus also the lessee of Government land, or the owner of land immediately adjoining it, should be allowed to purchase the proprietary right for a fair sum, without requiring the land to be put up to public competition. The title to land thus sold will not be valid till the sale has been confirmed by the Government, and it is always required that the extent and description of the land be specified as minutely as

possible, both by a map and by written statement. When there is much muzzool land belonging to the Government in the neighbourhood of large cities, it is much sought after for building purposes. The rules laid down by the Government, for the adjustment of claims regarding such land in the neighbourhood of Agra on April 25th 1845, were published by the Sudder Board of Revenue as a Circular Order, and will be found in the Appendix No XXIX.

335. The sums realized by the sale of muzzool land are often devoted by the Government to purposes of local improvement, and the Local Agents become then entrusted with the care of public works of greater or less extent.

336. *The one per cent Fund, or Road Fund* At the time of the settlement, the zumeendars agreed to contribute one per cent on the Government jumma, in commutation of the obligation, which rested upon them to keep in repair the public roads passing through their estates. The sum thus contributed is incorporated with the Government demand, and is leviable at the same time and by the same process as the public revenue. It is realized by the Tuhseeldars, and is remitted by them to the Public Treasury, where it is credited under the head of Deposits, and is paid out from thence on bills in English signed by any three members of the Local Committee. This Committee is constituted under a Resolution of the Government, dated February 10th, 1841, and is vested with the charge of all the roads in the district, except those which may be maintained by the Government.

337. The Collector is hence ex officio the Treasurer of the Fund, and he is bound from his position to take a prominent part in the proceedings of the Committee. He is responsible that the faith pledged to the proprietors of land at the time of settlement is fairly kept, that they are exempted from all requisitions to repair the roads themselves, and that the roads are kept by hired labourers, in proper repair for them. It is only after this primary object of the Fund has been amply provided for, that any surplus

money which may remain, can be appropriated to the improvement of the main lines of communication by the erection of bridges, or by raising and metalling the road.

338. *Supplies for Troops.* All proprietors and farmers of land are bound under the provisions of Regulations XI. 1806, and VI. 1825, to facilitate the march of troops through the country by providing the means of transport across the rivers, and by furnishing supplies, and in failure to do so they are subject to fine. On the other hand, the Government engages to reimburse them all expenses on these accounts, and also to compensate them for any damage done to standing crops by the passage of troops. The Collector is charged with the duty of making these arrangements, and hence is furnished by Commanding Officers with timely notice of the approach of all troops, and of the route by which they will march, and the places at which they will encamp. He is responsible that the troops meet with no impediment, and that the owners are fairly paid for all articles which they may furnish to the troops. Repeated orders have been published both in the Civil Department to Civil Officers, and in the Military Department to the Commanding Officers of regiments or detachments, to ensure the attainment of these important ends. The most important of these standing orders have been collected together into a small pamphlet, entitled "Selected Orders, Civil and Military, regarding the march of troops, &c.," which was printed under the orders of the Government at Simla in 1847, and a supplement was printed at Agra in the following year. It will be seen that the arrangements in this respect along the Grand Trunk Road have been made with particular care. Their strict maintenance is essential to the efficiency of Military operations, and to the comfort and well-being of the inhabitants along the road.

339. *Pensions.* It is unnecessary here to recapitulate the rules, which were prescribed for deciding on claims to pensions granted by former Governments. These investigations, held under

Regulation XXIV. 1803, Section 17, Regulation VIII 1805, Regulation XXII 1805, and Regulation XI 1813, were the occasion of much fraud, and were protracted through many long years. It is believed, that all such claims have been now decided, and that the Collector has only to concern himself with the payment of those, whose right has been recognized.

340 Pensions are of several kinds, the most important of which deserve distinct mention.

341 *First* — Those pensions, which have been granted under Section 2, Regulation XXIV in lieu of perpetual rent free grants, are not liable to resumption, but constitute a heritable transferable property, liable to become the subject of litigation like any other property. There is some reason to believe that this distinction has not always been kept in sight, and that few pensions have been specially declared to be granted by Government under this law. It may be observed that under the provisions of Regulation VI. 1817, the grant and confirmation of such pensions rests entirely with the Government, and that they cannot be claimed in a Court of law, but, when once granted and confirmed by the Government, claims regarding the disposal of them can be heard by the Courts. As these pensions are likely to be divided into small portions, and the payment of them entails much trouble and responsibility on the Collector, it has been proposed to buy them up at a number of years purchase corresponding with their market value. Proposals to this effect can at any time be made.

342 *Second — Treaty Pensions* These are pensions, which were stipulated for in treaties with independent princes on the first acquisition of the country, and to the punctual payment of which the national honour is pledged. They are either in perpetuity or for one or more lives, and great care will be necessary on the death of each pensioner to ascertain, whether his heir is entitled or not to succeed.

343. *Third.*—Pensions granted under any other clause of Regulation XXIV. of 1803 than Section II. These are pensions continued to persons, who held them at the time of the acquisition of the country, and the renewal of them to heirs cannot be claimed of right. Where any special grounds exist for the renewal of a whole or part of the grant, either on grounds of policy or charity, a representation of the circumstances must be made to the Government. Unless the grant be renewed, it lapses as of course.

344. *Fourth.*—Pensions in lieu of resumed rent-free Grants. These are eleemosynary allowances, given by the Government to lessen the hardship attending the resumption of rent-free lands, held on invalid tenures from those, who had been long in possession of them. They are only life pensions, and terminate on the demise of the parties from whom the resumptions were made.

345. *Fifth.*—Supercannation Service Pensions. These are granted to servants of the Government under rules, which have been already given in Appendix No. I.

346. Although the grant or renewal of any of the above pensions (except those held under Section 2 Regulation XXIV. 1803) cannot be claimed* in a Court of Justice, yet it is declared in Section 16, Regulation XXIV. 1803, to be "the duty of the Collector to see that all just and authorized pensions are duly paid;" and that "where any person may deem himself aggrieved by the act of the Collector in respect to a pension, it shall be competent for him to sue for redress in the Civil Court of the district."

* *NOTE.*—See Instructions by the Sudder Dewanny Adawlut No. 230, January 12th, 1816, and No. 343, July 6th, 1821.

347. Pensions granted by Government are not liable to attachment in execution of decrees.* This must be held applicable to all pensions, which are not given by Government under Sections 2 and 3 Regulation XXIV. as in commutation of perpetual or life rent-free grants.

348. Collectors are personally responsible that they pay the pensions to the right persons. Great vigilance is necessary to prevent impositions in this respect, and especially to provide that the lapses of life pensions be punctually reported. The rules on the subject have not hitherto been easily accessible. They will be found abstracted in the Appendix No. XXX.

* See Construction of the Sudder Dewanny Adawlut No. 788, May 3rd, 1833.



APPENDIX No. I.

(Vide Paragraph 19.)



PENSION RULES

FOR

UNCOVENANTED SERVANTS.

FIRST.—Superannuation Pensions will be granted only to the superior classes of public servants indicated in the annexed list. Inferior servants, sowars, armed or organized peons, including jemadars, and other ranks, lascars,* boatmen, artificers, labourers and menials, are to have no claim to such provision

SECOND.—With the exception of Native Judges and Law Officers, the applicant must have been employed in the public service† for a period of at least twenty years

* Native Seamen in the Marine or Pilot Establishments at this Presidency are not included within the provisions of these rules

† The period of service passed in a grade in which the candidate is not eligible to a Pension, cannot be recognized as part of the prescribed term of service qualifying for a Pension in which he would be eligible, under the rules. Meritorious cases will be considered specially, when the service of the candidate has been such as to entitle him to favour, though he may not, in grades entitled to Pension, have completed the prescribed term of service

Resol: Govt. of India, Financial Dept March 16th, 1842.

A claimant in such a case may be admitted to the benefit of the Pension, if the last promotion to the grade entitling him to Pension, was obtained as a reward for a special service of gallantry, or for other good conduct.

Resol: Govt of India, Financial Dept June 22d, 1842.

When persons who have served the Government long and faithfully, and whose age renders it difficult for them to find other suitable employment are dismissed, in consequence of a general system of retrenchment, it is but right to treat them with liberality

Orders of the Hon'ble Court of Directors, Dated November 6th, 1844.

THIRD.—The public servant, whatever may have been the period of his service, must be incapacitated for further employment by old age, protracted ill health, loss of sight, or other bodily or mental infirmity.

FOURTH.—The character, conduct, and past services of the public servant must be favorably certified by the Officer or Officers under whom he may have been employed, and must appear to be such as to entitle him to the favorable consideration of Government.

FIFTH.—Whenever it may be judged expedient to grant a Pension to a public Officer, whose case may come within the foregoing provisions, the amount of the Pension shall be limited as follows :

1st.—If the period, during which the individual may have been actually employed in the public service shall be more than twenty years, but less than thirty years, the amount of the Pension shall not exceed one-third of the monthly salary, or authorized official allowances of such individual, calculated on an average of five years previously to the date of the application for such Pension.

2nd.—If the period of actual service shall have been thirty years or upwards, the amount of the Pension shall not exceed one-half of the salary, or authorized allowances of the individual, calculated in the manner above stated.

3rd.—For Law Officers and Native Judges, the period of fifteen years shall be substituted for that specified in Clause 1st, and twenty-two years for the term mentioned in the 2nd Clause.*

4th.—The rates of Pensions shall be fixed on a graduated scale within the prescribed limitations, with reference to the respon-

* Unless the full periods specified in Clause 3rd, viz. fifteen and twenty-two years, shall have been passed in the discharge of the functions of Law Officer, or Native Judge, the advantages conceded by the Clause are not intended to be allowed. It consequently follows that mixed service will not entitle any applicant to the benefit of Clause 3rd.

sibility and arduousness of the employment, the degree of merit of the individual, and the nature and length of his service

SIXTH — A Pension will hereafter be granted by Government to the family, or any member of the family of a deceased public servant, only when such servant shall have been killed in the execution of his public duty, or shall have died in consequence of wounds or accidents sustained therein

SEVENTH — Should cases arise, which are not sufficiently provided for in these rules, or in which, from special circumstances, Government may be pleased to deviate from them in favor of a claimant in a Pension, such Pension shall be considered only as temporary and provisional, until the grant shall have received the sanction of the Hon'ble the Court of Directors.

EIGHTH — Whenever an application may be made to Government, with a view of obtaining the grant of a Pension, in favor of any Officer employed in the public service, the application shall contain full and specific information on the following points :

1st.—The name, class or caste, age, and proposed place of residence of the individual, for whom the Pension may be solicited, the situation in which he may be employed at the time when the application may be made, the total period during which the individual may have been employed in the public service, and the various official situations, in which he may, from time to time, have been so employed

2nd.—The monthly amount of the salary or official allowances of the individual in question, on an average of five years previously to the date of the application

3rd.—The causes by which the individual may have been rendered incapable of discharging any longer the duties of his office, whether by extreme old age, protracted illness, loss of sight, or other bodily or mental infirmity.

4th.—His general character, conduct and past services in the official situations which he may have held

NINTH—If the Officer making the application shall be unable, from his personal or official knowledge to supply the whole of

the specific information above required, he shall call upon the individual in whose favor the application may be made to furnish a written statement (to be verified by his oath or solemn declaration if required) on such of the points above noticed as may be necessary.

TENTH.—If the individual shall be rendered incapable of further service by protracted illness, loss of sight, or other bodily or mental infirmity, a medical certificate to that effect shall be also transmitted with the application.

ELEVENTH.—Each application for a Pension, under the foregoing rules shall be made by the head of the office, under whom the individual recommended to be Pensioned may be employed, in a letter addressed to Government, and accompanied by a register on a separate sheet of paper in the form hereto annexed.

TWELFTH.—Lapses of Pensions shall be communicated to the Civil Auditor as soon as possible after the occurrence, and it shall be the duty of the several Officers, in charge of treasuries from which Pensions are paid, to appoint a proper person of their establishment to report all lapses to them, and along with themselves to be responsible to Government for the fulfillment of this rule.

THIRTEENTH.—No Pension shall be payable in arrear for a period exceeding six months without the express sanction of Government, obtained through the Civil Auditor, unless the cause of the suspension of payment shall have been the neglect, order, or act of some public Officer, and beyond the control of the Pensioner, when the Civil Auditor, on a reference being made to him, shall exercise his discretion in passing arrears for payment, or submit a representation of the case, for the information and orders of Government, as he shall consider proper.

FOURTEENTH.—It shall be the duty of the Civil Auditor to exercise a vigilant control over this class of Pensions as over all others, and with that view, to bring to the notice of Government all instances in which, in the granting of Superannuation Pensions, any of these rules may be departed from, unless he shall be distinctly

informed that a special exception has been made in the individual instance.

FIFTEENTH —It shall further be the duty of the Civil Auditor to lay before Government, at the end of each official year, a statement, exhibiting a comparison between the amount of Pensions that have lapsed, and the amount of Pensions granted during the year and, as a check against the fraudulent continuance of Pensions beyond the actual term of the Pensioner's lives, that Officer shall, from time to time, compare the periodical decrement of life among the Pensioners of each year, with the usual duration of life, and where lapses do not occur, in the proportion that might be anticipated, it shall be his business to institute such enquiries as may appear necessary to ascertain whether, and in what particular instances, fraud has actually been committed, and to submit to Government the result of his investigation

List of the several classes of Subordinate Officers in the civil department, who, under the foregoing rules, are considered to have eventual claims to Superannuation Pensions from Government

Registers, Head Clerks and Accountants, Indexers, Examiners, Readers, Librarians, Record Keepers, Translators, Interpreters, English and Native Writers, Moonshies, Jowalnuees, English and Native Accountants, Mohurrirs, Moofusoddees, Goomashits, Karkoons, if drawing more than 10 rupees.

Head Treasurers, Head Native Revenue Officers, Serishtadars, Dewans, Head Native District Revenue Officers, Tuliseeldars, Amildars, Peshears, Ameens.

Heads of Districts, Police Darogahs, Law Officers, Moulvees, Cazees, Pundits, Mooftees, Native Judges, Sudder Ameens, Moonshies, Head Executive Officers of the Courts, Nazirs.

Native Doctors, & *Orders of Govt Jul Dept Sep 7, 1831*

Jailors and Jail Darogahs.

With Orders of Govt. of Inds, Home Dept, dated August 17th 1841

FORM REFERRED TO IN RULE ELEVENTH.

Register of an application for a Superannuation Pension from the Establishment of — preferred under the Rules passed by Government.

Name of the person by whom the pension is applied for with the name of his Father.		Number on the Establishment.		Identification of applicant's person.		Indelible marks and other signs or natural defects.	
Feet.		Size.		Age of applicant at the time of application.			
Inches.				Years.			
				Months.			
				Days.			
				Religion, caste, or Tribe.			
				Province.		Where residing.	
				Pergunnah.			
				Village.			
				Present employment.			
				Years.		Total period of service.	
				Months.			
				Date of application Government.			
				Average Salary or authorized official allowance per annum, for the 5 years preceding the date of application.			
				Salary or authorized official allowance per annum at the time of application.			
				Abstract of the grounds of application.			
				Reviewed by the Head of Office.			
				Proposed amount of pension per Mensem.			
				Term for which the party, if pensioned, wishes to draw his pension.			
				Orders of Government.			

(Signature of the Head of the Office.)

N. D. It must be understood that this Register is not to supersede the detailed information required by the pension Rules.

APPENDIX No. II.

(Vide Paragraph 40.)



CIRCULAR.

SUDDER BOARD OF REVENUE, No II

BALANCES.

168 Before detailing the mode in which balances should be reported, the Board think it necessary to premise that, as instances have been brought to their notice of tilseldars and other pergunnah officers being fined, and deductions from their salaries carried to the credit of villages from which arrears are due, you are strictly enjoined to prohibit the revenue officers of your division from ever having recourse to this very objectionable practice.

169 The means by which arrears of Revenue (if justly due) may be realized, or insolvent malgoozars got rid of, have been already shown, and the means of punishing negligence, or inefficiency in the pergunnah officers are simple and obvious. They may be dismissed, or fined in proportion to their offence, but a Collector is not justified in carrying any part of the salary of a public officer to account as Revenue for any defaulting mouza.

170 Another practice, which the Board wish to repress, is that of carrying the collections of the current year to the credit of arrears of the preceding year. The Collector is bound to collect the fixed jumra within the year, and to propose the established methods to enforce payment when it is obstinately withheld. If an arrear remains at the end of the year, it is the Collector's business to take into consideration the proper course to be pursued. If there be any special ground for remission, he should propose remission, if not he should apply, as far as his authority goes, or propose for sanction to competent authority, the appropriate duress. If he thinks the party should be allowed to engage to pay by instalments the following year, he should propose that course, though it is one to which the Board very unwillingly resort, as they always object to draw on the future

171. It is, however, a breach of good faith on the part of a Collector, both to his employers and the people, to let a demand lie over, and then carry to account for its liquidation the receipts of the current year. It is in fact, concealing the real state of his district, neglecting his own duty, and rendering it difficult for the controlling authorities to do theirs.

172. The following are the forms to be submitted on the occasion of reporting balances.

Annual Report.

173. No. I. A. This is a mere memorandum, showing the amount of jama for the year under report, and the collections and balances of that year, which as No. V. A. must invariably be submitted at the close of the year, whether there is a balance or not.

174. No. II. A, is the detailed statement of these balances. There is a column for the insertion of the letters A, B, C, D, E, by which it will be seen at once whether the balance is irrecoverable, or in train of liquidation, &c. Where the balance falls partly under one class, and partly under another, both letters will be affixed, or more than two letters, if required.

175. No. III. A. This abstract will bring the entries under each letter together. The detail of villages is no longer required.

176. No. IV. A, is a pergunnah statement of irrecoverable balances.

177. No. V. A, is a memorandum showing the outstanding balances previous to the year of report. The object of this is to see that no old balances remain unreported without sufficient reason, and for binding the Collectors to furnish the report within a reasonable period.

178. These annual reports should be transmitted to you by the Collector as soon as possible after the close of the Fuslee year last expired, and after examination, they should be returned from your office to the Collector with your resolutions on every item requiring notice, indicating the course which should be

pursued for the realization of recoverable arrears, and authorizing final arrangements to be made in all other cases within his competency. These orders he should be directed to carry into effect within a fixed period, and to return the statements to you, so as to admit of their being despatched from your office to the Board, on the 1st of September following the close of the year reported on. This may be done without any difficulty, as the accounts will not be encumbered with any balances, except those of the year reported on.

179 You may submit a copy, or the original of the Collector's report, whichever you find most convenient, as well as of any supplemental statement, which the Collector may think it expedient to draw out in order to shew what he has done in compliance with your resolutions. The abstracts Nos III. A, and IV. A, should of course be corrected, classed, and arranged, according to your final resolutions, as they are intended to shew to the Board what your opinion may be on each item of balance, and not what the Collector recommends. The resolutions which you may record, should be shewn in the appropriate column of No II. A, to be submitted to the Board.

Report on Outstanding Balances

180 The statements Nos I to IV B, for reporting balances outstanding previous to the last year, do not appear to call for any particular remark. They are in all essential points the same as those already rendered, and are so simple as to require no further observations. They may be submitted either copied or in original with your resolutions recorded on them.

181. In these reports, the greatest portion will be appropriated to nominal balances, and it would be expedient to bring together balances of this nature which have originated from similar causes; as by these means one remark and resolution will suffice for the whole without repetition. Thus balances arising from summary settlements, & title debts under Regulation VII of 1822, or Regulation IX of 1823, will form different groups, and as probably the same remark will apply to the whole number included in each group, they can be disposed of with greater rapidity.

182. The Collectors must be given to understand that there must be one consecutive series of numbers throughout, whatever may be the number of persons who reported.

183. There appears no reason why paper beyond the size of foolscap should be used for these returns. The necessity for adopting paper of a larger size more frequently arises from the licentiousness of a clerk's hand-writing than from length of remark, or want of space for the number of the columns in which arithmetical figures are entered.

184. Collectors when reporting outstanding balances for adjustment, should distinguish carefully in their reports the cases in which the balance proposed for remission should be finally given up, from those in which it is fairly realizable, but proposed to be remitted from the present impossibility of realizing it, and which in their judgment ought to be levied hereafter, should the means be found.

185. The Board desire that these last may always be submitted in a separate statement from those which are recommended to be entirely given up, and I am directed to request that a book should be prepared in which all such should be entered, to be called "Book of suspended dues of Government—to be realized hereafter as opportunity may occur."

186. By referring to this book with an alphabetical ledger index it will be always easy to trace out and take up any case, in which the realization of an old balance may be practicable and expedient. 187. By these means the facts of each case will be placed distinctly on record, and security provided against the cases of wilful defaulters being confounded either by negligence or lapse of time with the cases of persons whose misfortunes may really merit forbearance.

188. The reports on outstanding balances are not now required, as formerly, to be submitted at a definite period annually, but as soon as the Collector can prepare the statements; and you must be careful to see that no unnecessary delay is suffered to occur in their transmission. It is obviously the advantage of all parties to keep the balance statement clear, and the Board have little doubt, that if your attention is constantly directed to this important object, you will shortly have the satisfaction of finding that the annual statement alone remains for the Collectors to prepare—all balances previously outstanding being entirely expunged from the books.

183. There appears no reason why paper beyond the size of foolscap should be used for these returns. The necessity for adopting paper of a larger size more frequently arises from the incunousness of a clerk's hand-writing than from length of remark, or want of space for the number of the columns in which arithmetical figures are entered.

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No. I. A.

Memorandum.

District.	Juma of ———.	Collections on account of ———.	Balance at the close of ———.	

APPENDIX NO. II.

No.	Let- ter.	Pergun- nah.	Vil- lage.	Pro- prietors.	Far- mers.	Securi- ties.	Juma.	Balance.	Explanation of Collector.	Resolution by Com- missioner.
							Total,			

No. III. A.

Abstract.

A. In train of liquidation, Rupees.

B. Pending decision of Court, Rupees.

C. Nominal, Rupees.

D. Doubtful, Rupees.

E. Irrecoverable, Rupees.

No. IV. A.

*Abstract Annual Statement of Irrecoverable Balances
for ——— in the District of ——— .*

No. in de- tailed State- ment.	Per- gunnah.	Village from which due.	Juma.	Balance.	Remarks by Commissioner.
		Real.			
		Nominal.			
				Total,	(A brief expla- nation of the cause of balance and the reason of its be- ing irrecoverable to be here stat- ed.)

No. I. B.

Detailed Statement of outstanding Balances of Land Revenue in the District of _____
to the end of _____

Number.	Letter.	Pergunnah.	Village.	Proprietors.	Farmers.	Securities.	Jama.	Balance of each		Total.	Explanation of Collector.	Resolution by Commissioner.
								Year.	Amount.			
1	B.	Kautil	Moolwa Jowara.	None.	Kham.	"	000	1239 1210	000 000	0000		
2	C.	Ditto.	Gunga-wut.	Jalalooddeen and Baboo Deepnarain Singh.	"	"	000	1234 1236 1237 1238 1239 1240	000 000 000 000 000 000	0000		
Total,										00000		

No. II. B.

Abstract.

A. In train of liquidation, Rupees.

B. Pending decision of Court, Rupees.

C. Nominal, Rupees.

D. Doubtful, Rupees.

E. Irrecoverable, Rupees.

Abstract Statement of Irrecoverable Balances in the District of ———.

(A brief explanation of the cause of balance and the reason of its being irrecoverable, to be here stated.)

[illegible]

No. IV. B.

Abstract Statement of Pergunnah Balances for each year.

Pergunnah.	Year	Rs	As	P.	Balance		
Chubramow,	1225 F	849	15	9			
	1233	4995	1	3			
	1235	428	4	0			
	1243	2277	8	0	8550	13	0
Benour,	1225	140	6	0			
	1233	1773	15	3			
	1240	100	0	0			
	1242	100	15	9			
	1243	719	0	0	2834	5	0
	Total	Rupees			11385	2	0

APPENDIX No III PARA. 42

CIRCULAR ORDER SUDDER BOARD OF REVENUE No II.

Summary Settlements

165. Whenever arrears may have accrued in consequence of the severity of the juma, and it may be considered advisable to reduce the Government demand, instead of resorting to process either of farm or of sale, you will direct that the reduction be reported as a summary settlement, and in the following form

167. The rates of the revised settlement are so moderate that a reduction of juma can rarely be necessary except where the lands are subject to injury from the encroachment of rivers, and as, in such instances, provision should be made for the prospective adjustment of the Revenue in the event of alluvial increment or further diluvion, you will always cause a condition to be entered in the lease and counterpart of all muhals, so circumstanced that if at any time the increment or diluvion be found to exceed 10 per cent, the estate will be open to a fresh settlement.

	Pergunnah.	
	Number.	
	Village.	
	1st.	Average Juma of past Settlements.
	2nd.	
	3rd.	
	4th.	
	5th.	
	Balance of last 5 years.	
	Juma of last year of the expired settlement.	
	Proposed Juma.	
124		
124		
124		
124		
125		
125		
125		
125		
125		
	Total Area.	
	Culturable and lately abandoned.	Malgoozaree.
	Irrigated.	
	Not Irrigated.	
	Total Cultivation.	
	On total Area.	Average rate per Area.
	On total Malgoozaree.	
	On Cultivation.	
	Remarks.	

APPENDIX No IV PARA 43

CIRCULAR ORDER SUDDER BOARD OF REVENUE NO IV.

Rain Gauges

133 Commissioners of Revenue are requested to have rain gauges constructed on the plan annexed, and to supply one to each Thanna and Tehseel office in the districts subordinate to them

134 The mode of measuring the fall of rain by a rod graduated on a scale of inches divided into tenth parts cannot fail, with common care, to ensure accuracy, and the remarks on the plan contain all the rules that require to be attended to.

135 Collectors should also be supplied with a rain gauge for the Sudder station, and be directed to keep the monthly registers of the Sudder and Mofussil offices stitched together and carefully recorded

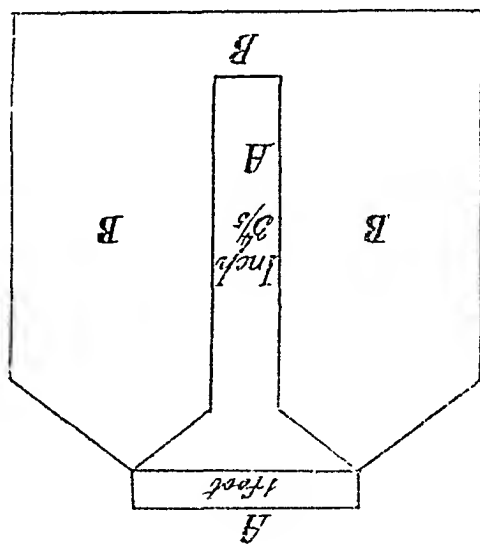
136 A form of register is subjoined for general adoption, and Commissioners are requested to report when the arrangement is completed. They will also be pleased to procure for record in the district offices copies of registers that may have been previously kept either by the Commissariat or Survey Department

Sketch of the Rain Gauge to be introduced into the Districts of the North Western Provinces.

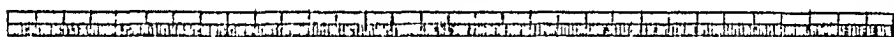
Scale one foot to an inch.

A.A. A tin receiver, in length 3 feet $1\frac{1}{2}$ Inches.

B.B.B. Masonry into which the receiver is placed, built on an open site at a distance from any obstruction.



Iron Rod or Scale to measure the Rain Gauge water.
Length 2 feet 8 inches.



The Rod is divided into 32 inches or divisions each divided into 10 parts.

One of the smaller divisions measures 0.01 inch of rain on the ground being the 100th part of an inch.

Ditto larger ditto 0.10 ditto ditto 10th do. do.
and 10 of the ditto ditto 1.00 ditto being 1 inch of rain on the ground.

The rain is to be measured once in 24 hours, but oftener when there are heavy rains.

Meteorological Register kept in the office of the _____
at _____ for the month of _____ 184—

Date	Day of the week	Direction of the wind	Aspect of the sky	Rain Gauge		Remarks
				Inches	Fenths	
1st						In season of distress arising from drought, the general appearance of the country is affected by drought should be stated.
2nd,						
3rd,						
4th,						
5th,						
6th,						
7th,						
8th,						
9th,						
10th,						
11th,						
12th,						
13th,						
14th,						
15th,						
16th,						
17th,						
18th,						
19th,						
20th,						
21st,						
22nd,						
23rd,						
24th,						
25th,						
26th,						
27th,						
28th,						
29th,						
30th,						
31st,						

APPENDIX No. V. PARA. 47.

CIRCULAR ORDER SUBDER BOARD OF REVENUE. No. IV.

245. The Board direct that the Form for reporting annual Tuccavee receipts and disbursements, may be punctually transmitted from your office by the 15th of January, every year. The entries in this return should be arranged according to the dates on which the Board sanctioned the advances.

246. The same Form should be used in submitting applications for advances. Those columns which cannot be filled up until the advance shall actually have been recovered being of course left blank in the statement.

247. English dates only should be inserted. If the precise date of the month cannot conveniently be obtained, the insertion of the month alone will be sufficient. Column 13 is intended to represent the date on which the entire amount of the advance was realised. All intermediate collections should properly find a place under the head of remarks.

248. Collectors should include in the return all sums which have been sanctioned, though they may not have been actually disbursed up to the period of the preparation of the statement.

249. Collectors should observe as a general rule, that when Tuccavee advances have been once sanctioned by the Board, if the disbursement be not made within the period of three months after the receipt of the sanction, fresh authority will be required for the payment of such advances.

APPENDIX NO. VI. PARA. 66.

CIRCULAR ORDER SUPPER BOARD OF REVENUE, No. II.

55. The system observed in issuing dustuks is in several districts liable to serious objection. No intelligible accounts are kept, no check exists to the extortion of native officers, and as a thorough reform is needed in such places, the Board consider that the occasion should not be lost of extending over all the North Western Provinces the principles which they desire to see introduced. A form of dustuk and a set of tulubana accounts are appended,* which you will circulate for general adoption throughout the districts under your control. No old form of dustuk or account, under the impression that it is preferable to the one now issued, should be retained, the object being to establish uniformity and to admit of no deviation whatever.

56. Although the entries in the columns of these forms are, sufficiently explanatory of the purpose for which each statement is required, I am directed to record the following observations in order to prevent all chance of mistake.

57. No. I. is the form of the new dustuk.

58. No. II. the form of Tulseeldar's receipt for printed dustuks.

In filling up the middle column it will be sufficient to give the first and last numbers; e. g.

Dustuks received 100

How numbered,

From..... 40

To..... 140

59. No. III. is a mouzawar monthly Tulubana Register.

When dustuks are issued for arrears due on former kists, a supplemental register in the same form should be furnished, and

APPENDIX NO. VI. PARA. 66.

CIRCULAR ORDER Sudder Board of Revenue, No. II.

55. The system observed in issuing dustuks is in several districts liable to serious objection. No intelligible accounts are kept, no check exists to the extortion of native officers, and as a thorough reform is needed in such places, the Board consider that the occasion should not be lost of extending over all the North Western Provinces the principles which they desire to see introduced. A form of dustuk and a set of tulubana accounts are appended,* which you will circulate for general adoption throughout the districts under your control. No old form of dustuk or account, under the impression that it is preferable to the one now issued, should be retained, the object being to establish uniformity and to admit of no deviation whatever.

56. Although the entries in the columns of these forms are, sufficiently explanatory of the purpose for which each statement is required, I am directed to record the following observations in order to prevent all chance of mistake.

57. No. I. is the form of the new dustuk.

58. No. II. the form of Tuhseeldar's receipt for printed dustuks.

In filling up the middle column it will be sufficient to give the first and last numbers; e. g.

Dustuks received 100

How numbered,

From..... 40

To..... 140

59. No. III. is a mouzawar monthly Tulubana Register.

When dustuks are issued for arrears due on former kists, a supplemental register in the same form should be furnished, and

* Nos. I to XII.

77. The Moharrir, previous to issuing any dustuks from his office, should be careful to have each dustuk authenticated by the seal and signature of the Collector or his Deputy, and numbered in English and Persian, beginning with No 1, and continuing in a regular unbroken series to the close of the year. A fresh series should commence with a new year—he should keep a despatch book, given in form No VIII in which every dustuk will be entered according to its number in regular order.

78. Each dustuk is to be issued for a fixed period of six days, without reference to proximity or distance of mouzas from the tehseel cutcherry.

79. A fixed tulubana of 12 annas is to be charged on each dustuk served by a peadli, and of 1 rupee 8 annas when served by a sowar.

80. The tulubana should be charged for the full period allowed for enforcing the process, and the person by whom it is served will be held responsible for returning the dustuk within the prescribed period.

81. When the first dustuk has failed in attaining the object for which it was issued, a second should be issued, charged not only with its own tulubana, but with that of the first also.

82. The whole amount of tulubana, without any deduction whatever, will be brought to the credit of Government.

83. The whole amount of tulubana should be exhibited in the *dakhlulas*, and in the *mal seahas* and khutconeas, an additional column being added for that purpose.

84. The employment of muzhooree peons is to be altogether discontinued, and dustuks are to be served only by Government servants of the regular establishment, or by peadlis on fixed wages of 3 rupees a month—the latter to be entertained in proportion to the wants of each Tehseeldar, who after ascertaining the number he may probably require, will report and obtain the Collector's permission to appoint them under a personal responsibility of making good any deficiency of tulubana arising from an excess of peadlis—

68. No. IX. Monthly register of dustuks issued in a tuhseel division.

A register of dustuks issued by the Collector through his Nazir should be kept in the same form.

69. No. X. Monthly abstracts of dustuks issued, and of tulubana receipts and disbursements for the whole zillah.

In this statement, after giving totals, the dustucks issued direct from the Collector's Office should be added.

70. No. XI. Yearly register of dustuks received, expended and remaining in store for the whole zillah.

71. No. XII. Yearly abstract of dustuks issued, and of tulubana receipts and disbursements for the whole zillah.

72. For the purpose of securing the introduction of these rules generally, the following instructions are issued for regulating the administration of this department and providing due checks against abuses.

73. None but printed dustuks are to be issued. The presses now established in the Upper Provinces will afford every facility for the introduction of this measure—no other kind of warrant will be allowed.

74. The Nazir must not be allowed to have any concern in issuing dustuks.

75. The Collector will send to the Commissioner monthly with his touzeh an abstract of dustuks issued, and the Commissioner will send an abstract with his yearly balance accounts to the Board, drawn out in the form given in No. XIII.

76. A Mohurrir in the Sudder office should be appointed for the express purpose of superintending the dustuk department, whose business it will be to supply the Tuhseeldars with dustucks and to keep the accounts of the department, and apprise the Collector of any delay in the transmission of the Tuhseeldar's and Qanoongoe's statements.

77. The Mohurrir, previous to issuing any dustuks from his office, should be careful to have each dustuk authenticated by the seal and signature of the Collector or his Deputy, and numbered in English and Persian, beginning with No 1, and continuing in a regular unbroken series to the close of the year. A fresh series should commence with a new year—he should keep a despatch book, given in form No VIII in which every dustuk will be entered according to its number in regular order.

78. Each dustuk is to be issued for a fixed period of six days, without reference to proximity or distance of mouzas from the tehseel cutcherry.

79. A fixed tulubana of 12 annas is to be charged on each dustuk served by a peadeh, and of 1 rupee 8 annas when served by a sowar.

80. The tulubana should be charged for the full period allowed for enforcing the process, and the person by whom it is served will be held responsible for returning the dustuk within the prescribed period.

81. When the first dustuk has failed in obtaining the object for which it was issued, a second should be issued, charged not only with its own tulubana, but with that of the first also.

82. The whole amount of tulubana, without any deduction whatever, will be brought to the credit of Government.

83. The whole amount of tulubana should be exhibited in the *dakhilas*, and in the *mal seahas* and *khutcontes*, an additional column being added for that purpose.

84. The employment of muzkooree peons is to be altogether discontinued, and dustuks are to be served only by Government servants of the regular establishment, or by peadehs on fixed wages of 3 rupees a month—the latter to be coterained in proportion to the wants of each Tehseeldar, who after ascertaining the number he may probably require, will report and obtain the Collector's permission to appoint them under a personal responsibility of making good any deficiency of tulubana arising from an excess of peadehs—

each Government servant may be charged with serving three dustuks at once.

85. The sudder Mohurir, after comparing the tuhseel monthly accounts Nos. III. and IV. with the cancelled dustuks (which are always to be returned) and with the qanoongoe's registers of attested dustuks, and the office despatch book, will make up his own statements Nos. IX. and X. ;—or if any mistake prevents him from doing so with accuracy, he is forthwith to report the circumstance to the Collector for orders. As soon as statements IX. and X. are perfectly completed, he will submit them to the Collector for signature. In like manner at the close of each year the Mohurir will prepare and submit his annual statements, and when authenticated by the Collector's signature will make over the whole accounts of the year to the wasil baqee nuvees, and take his receipt for them.

86. The Board attach much importance to the introduction of these rules, being satisfied that they will afford relief to the zumeendars from the extortionate practices to which they are at present exposed, and greatly facilitate the punctual realization of the Government revenue. You are therefore expected to see that they are duly enforced in your division.

No. II.

نقشہ رسید تحصیلدار کا بروقت پانے دستکات چہاہے کے

تاریخ پہنچنے کیہری تحصیلی میں	تاریخ روانگی دستکات کیہری کلکٹری سے	نمبر ردیف وار فلاں سے فلاں تک	تعداد دستکات کہ رسید اسکا دیا گیا حال کا	تعداد دستکات جو تحویل میں باقی رہیں

مہر یا العدب—د تحصیلدار بدستخط

مقابلہ ہوا

العدب—د

اطلاق نویس بدستخط

No. II.

نقشہ رسید تحصیلدار کا بروقت پاورے دستکات چھاپہ کے

تاریخ پہنچنے کی مہری تحصیلی میں	تاریخ روانگی دستکات کچہری کلکٹری سے	نمبر ردیف وار فلاح سے فلاح تک	تعداد دستکات کہ رسید اسکا دیا گیا حال کا	تعداد دستکات جو تحویل میں باقی رہیں

مقابلہ ہوا

مہریا العبد تحصیلدار بدستخط

العبد

اطلاق نویس بدستخط

No. IV.

نقشه ماسکبار ملازمان اور گوشواره جمع خرچ طلبانه بابت کچھري تصصبي پروگنه ماہ سال

تعداد سواران و چپراسیان ملازم سرکار	
تعداد پیادگان متعینہ حال صاحب کلکتر	
تعداد مشاہرہ شرح ۳ روپیہ کی مہینے میں	
میزان کل طلبانہ جو مہینے میں وصول ہوا	
مشاہرہ پیادگان	
تاریخ دینے مشاہرہ کی	
فاضل	
تاریخ ارسال فاضل روپیہ کی خزانہ صدر میں	
کیفیت	

مقابلہ ہوا

العبد

اطلاق نویس

العبد

مہر یا نام تصصیلدار

No. VI.

کتاب سالانہ ملازموں اور گوشوارہ جمع خرچ طلبانہ بابت کپی ہری تصدیقی پرگنہ سائل

تعداد سواران اور چپراسیان ملازم سرکار	
تعداد پیادگان متعینہ حال صاحب کلکٹر	
جملہ مشاہرہ یافتنی پیادگان کا	
جملہ طلبانہ جو سال تمام میں وصول ہوا	
جملہ مشاہرہ جو پیادوں کو وصول ہوا	
تعداد جملہ فاضل روپیہ کی جو خزانہ صدر کو ارسال کیا گیا	
کپیٹ	

مقابلہ ہوا

العبد

ایلاق نویس بدستخط

مہر یا نام تصدیق بدستخط

العبد

No. VII.

نقشہ رپورٹ قابو نگویاں کا جس قدر دستکات ایک دستخط سے جاری ہوئی ہیں مذکورہ تصدیق پر گنہ کے بقید تاریخ ابتدا و لغایت کے

کیفیت	نام پروگنہ	نام موضع جس میں باقی رہی	معروف کس کی جاری ہوئی			تاریخ احراز	نمبر اور تاریخ دستک جو جاری ہوئی
			پیداہ	چپراسی	سوار		


No. VIII.

کتاب روانگی دستکات کچھری نظامت ضلع بقیہ تاریخ ابددا اور لغایت کے

تاریخ رسید تحصیلدار	نمبر ردیف وار	تعداد دستکات ارسالی	نام کچھری تحصیل جہاں کو بھیجی گئی	تاریخ روانگی دستکات	سال

No. VIII.

کتاب روانگي دستکات کچهري نظامت ضلع بقیه تاریخ !

سال	تاریخ روانگي دستکات	نام کچهري تحصیل جہاں کو بھیجی گئی	تعداد دستکات ارسالی
			<div style="text-align: center;">  </div>

No IX.

کتاب دستکات حو کیجی پری تحصیل پری سے صہیہ صہیہ رات مسالہ مسالہ

تاریخ واپسی	
نمبر دستک	
تاریخ اخراج	
تاریخ واپسی دستک	
کتابی معروف جاری	جولائی اگست ستمبر مئی جون جولائی اگست ستمبر اکتوبر نومبر دسمبر جنوری فروری مارچ اپریل مئی جون جولائی اگست ستمبر اکتوبر نومبر دسمبر
تعداد دستکات جو کچھری تحصیل میں دئی رہیں	
دئی قبول میں پہلی اکتوبر سال گذشتہ ۱۳۸۱ ع آمدنی سالانہ میزوں ساری کرے کو جو دیا گیا	
دئی قبول میں تاریخ ۳۰ ستمبر	
کیونکہ	

APPENDIX NO. VI.

موز	
قسم پنجم	
بیاده	
موز	
قسم ششم	
بیاده	
قسم هفتم و آخری خاکی رنگ	
جمله دستکش جو	
زینتی	
وصول	
باقی	
دو کمره وصول و دو کمره	
در خانه	
در آستانه ایستادن	

No. XIII.

Abstract of Dustuks issued, and Tulubana levied in Zillah ——— for the year ———.

Total number of Dustuks issued.	Amount of Tulubana	Expended in wages of Peons.	Surplus credited to Government

APPENDIX No. VII. PARA. 68.

CIRCULAR ORDER SUDDER BOARD OF REVENUE, No. II.

Imprisonment of Defaulters.

114. Imprisonment is now so rarely resorted to, as a means for realizing Revenue, that it may appear almost superfluous to allude to the subject ; but as it has been determined by the rules of practice that a quarterly statement of defaulters confined at the instance of Collectors should be submitted, the Board have drawn up the following form, in which they desire this information to be conveyed.

115. Whenever, on account of obstinacy, or other sufficient cause, it may be found expedient to have recourse to this mode of duress, the Collector should bear in mind that no revenue defaulter should be released from Jail on the grounds of insolvency, without having previously executed an engagement declaring that any property which he may afterwards acquire, or which may afterwards be discovered to belong to him, shall summarily be held answerable for the liquidation of his debt to Government unless the claim of Government shall have been wholly and expressly relinquished.

116. The engagements so executed should be carefully preserved with the records of the Collector's office, to be enforced should it at any subsequent period appear proper.

*Statement of Revenue Defaulters in confinement at the instance of the Collectors within the
Division from — to — 18—.*

Districts	Names of Prisoners	Cause of Confinement	Period at which confined	For what duration	Remarks

APPENDIX No. VIII. PARA. 77.

CIRCULAR SUDDER BOARD OF REVENUE, No. II.

Annulment of engagements and kham management under Section 4, Regulation IX. of 1825. Annual Reports of all kham holdings.

108. Wherever kham management may be deemed advisable for a term of years, you should make a Report to the Board in the following form, No. I.

109. Endeavours should be made to induce the putwaree or some influential ryot to undertake the management in order to relieve the native establishments of as much detail as possible. The proprietors themselves, whose contumacy may have been the cause of declaring the mouza kham, should not be allowed to cultivate except on ryottee rates minus five per cent.

110. In mouzas held under the direct management of the Tehseeldar, a jumabundee should be prepared for each harvest, separately, as soon as possible after sowing time, showing the area under crop, the names of asamees with the rent of each, and an *awarija* should afterwards be drawn out at the time of collection. Such accounts if well kept, will obviate one of the chief evils of direct Government management.

111. Where estates are held kham till revision of juma under Regulation IX. of 1833; where an estate being without engagements, is thrown on the Collector's hands, and he is compelled, not from choice, but from necessity, to hold it kham; where an estate is held under attachment because malgoozars will not pay, and in order to prevent waste until fit arrangements for the future can be deliberately formed; in all these instances it is not requisite to make a report, as they are within the competence of Commissioners to approve and sanction.

112. But in the *juma wasil baqee* account of kham holdings which the Collectors are required to furnish, according to the form No. II., should be entered all estates held kham, whether as a mode of punishment under Regulation IX. of 1825, or as a measure of necessity to secure the Government dues. This statement should be forwarded by you to the Board within 15 days of the close of the Fuslee year.

APPENDIX No IX PAR 1. 83.

CIRCULAR ORDER Sudder Board of Revenue NO II

*Transfer under Clause 1, Section 17, Regulation XXVII.
of 1803*

104 Where a particular putteedar has been an habitual defaulter, and a hindrance to the prosperity of the estate, and good management of the other putteedars, his exclusion in perpetuity and permanent transfer of his share may be recommended under Clause 1, Section 17, of Regulation XXVII of 1803, but the Board will only support such a recommendation on the fact of habitual misconduct being clearly established

105 In reporting transfers under Section 17, of this Regulation, you will be pleased to make use of the annexed Form. The necessity for avoiding delay is as urgent in this case as in reporting farming leases under Regulation IX of 1823.

106. Care must be taken for securing the possession of the ex shares in their neejote, and a column is added in the form for the purpose of shewing the terms on which the transferee engages to allow the insolvent putteedars to hold such land.

1	Zillah.
2	Pergunnah.
3	Mouza.
4	Suma of — F. S.
5	Names of Sudder Malgoozars.
6	Names of Puttedars with amount of Revenue for which each is responsible.
7	Names of defaulting Puttedars.
8	Amount of Balance due from each Defaulter.
9	Names of Solvent Puttedars, the transferees.
10	Date of Proclamation threatening transfer.
11	Term of Transfer.
12	Date of payment of arrears by Transferees.
13	Date of Report to Commissioner.
14	Quantity of Neejote and condition on which it is held.
15	Circumstances which led to the transfer.
16	Commissioner's Remarks.

APPENDIX NO X PARA. 89.

CIRCULAR ORDER SUDDER BOARD OF REVENUE,

Dated June 14, 1844.

The Sudder Board of Revenue, North Western Provinces, with the sanction of Government, direct that the following rules be in future observed by Revenue Officers in cases of farms, and transfers of shares of estates in the Districts of the North Western Provinces

1 It has been found that the rules contained in Section IV. Circular Order No II regarding the transfers to farmers of the estates of defaulting Malgozars are not sufficiently explicit. The following rules are therefore prescribed for the guidance of Revenue Officers in the enforcement of the process and are additional to, and explanatory of, the rules now in force.

2 Section 4, Regulation IX. 1825, is only applicable to estates which have not been settled in perpetuity, and is essentially different from the process prescribed by Clause 4, Section 17, Regulation VI 1795, for the province of Benares, and by Clause 4, Section 17, Regulation XXVII 1803, for the Ceded and Conquered Provinces

3 In the Ceded and Conquered Provinces, the provisions of Section 4, Regulation IX. 1825, are held to have superseded those under Clause 4, Section 17, Regulation XXVII. 1803, and all Revenue Authorities are enjoined to proceed under the former, and not under the latter

4. No Settlement shall be annulled by a Collector under Section 4, Regulation IX 1825, till the expiration of one clear month after the Kist has become due, and of 15 days after the issue in the Collector's and Tuhseeldar's Cutcherries, and on the estate of the defaulter of the proclamation threatening annulment of lease.

5. The proclamation to be issued for inviting farming offers should require payment not only of the arrear due at the time of proclamation, but also of any subsequent Kist, which may fall due before the expiry of the term, and the Collector is authorized to

decline tender of payment, unless the tender include the whole of the balance which may be due at the time it is made.

6. Payments in liquidation of the balance from the defaulter should be made in Cash, but it is in the option of the Collector to receive in bar of annulment of lease, Rookas or other Securities, which he may consider adequate to ensure the early realization of the balance.

7. The Collector is authorized and recommended to give possession to a farmer immediately after annulment of the old lease, but the transfer shall not be considered final till confirmation by the Sudder Board of Revenue, given after the expiration of one month from the date of annulment.

8. After confirmation so given by the Sudder Board of Revenue, the farmer shall not be liable to be disturbed for the period of his lease, unless the Government on the ground of hardship or injustice see reason to interfere and annul the farm and restore the estate to the proprietor.

9. The rules above given apply to the farm of an entire Mouzah for the recovery of arrears, but they may be considered equally applicable to transfers under Act I. of 1841. These should be governed by the same rules and principles as transfers under Regulation IX. of 1825, and should be treated in all respects alike, save that, as regards the transfers of puttees, the arrear should be evidenced in the manner prescribed by Section 8, Act I. of 1841.

Special Rules for the Province of Benares.

10. The process under Clause 4, Section 17, Regulation VI. 1795, is the only one which can be enforced in the province of Benares and cannot be carried into effect till the end of the Fussilly year.

11. If a balance be due in the province of Benares after the last Kist of the Fussilly year has fallen due, the Collector is authorized to dispossess the defaulter and let the lands in farm.

12 Before proceeding to let on lease the lands of the Defaulter, the Collector shall issue a Proclamation inviting farming tenders for the estate within the period of 15 days from the issue of the proclamation at the Collector's Cutcherry, and on the defaulter's estate.

13 If the balance be not paid within the period of 15 days, the Collector is authorized to let the estate in farm, and give possession to the farmer but the transfer so effected will not be final till it has been confirmed by the Government.

Extract from Circular Order, Sudder Board of Revenue, No II.

101 In reporting farming leases under this Regulation for the confirmation of the Board, you will please to adopt the accompanying form. The object of enjoining the use of this statement is, to enable the Board to see that these cases are reported with due expedition. Collectors should be direct to report immediately to the Commissioner any farming lease they may make, and the Commissioner should lose no time in forwarding the report to the Board. If Commissioners desire to make any inquiry they are requested to do it immediately on receipt of the Collector's report, and Collectors will be held responsible for replying without delay. You are requested to be careful so to expedite the correspondence, that the board may receive the statement within six weeks of the new lease taking place, and were any intermediate correspondence has occurred, you will state the fact, within the dates of the letters, to and from, in the proper column of the statement.

*Statement of a Farming lease proposed for sanction under the provisions of Section 4,
Regulation IX. of 1825 in Zillah*

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Zillah.	Vergunnah.	Mouza.	Tanna of — F. S.	Name of Defaulter.	Name of Farmer.	Name of Security.	Farming Lease.	Statement of current lists due and aggregate of arrears on account of which the lease is cancelled.	Date of Proclamation threatening annulment of Settlement and new lease.	Date of new Farming lease.	Date of payment of arrears by Farmer.	Date of Report to Commissioner.	Circumstances which led to the annulment of the existing engagement.	Commissioner's Remarks.

EXTRACT FROM CIRCULAR ORDER Sudder Board of Revenue,
Dated February 4, 1842

1th In cases of arrears which cannot be recovered except by Sale, Collectors will, if necessary, attach the lands in arrear and apply for permission to sell them, furnishing a statement of the property for Sale in the form subjoined, and taking care to fill in all the required information

5th. If the Commissioner concurs in recommending Sale, he will at once record his opinion, and forward the statement for the orders of the Board. If, on the contrary, he considers that the arrear can be otherwise recovered, he will dispose of the case himself and instruct the Collector how to proceed

20th As no sale, with exception to the cases specially provided for by Section 19, can be set aside unless by appeal to the Commissioner of the Division, and then only on the ground of illegality of procedure contrary to the requirements of the Law, Commissioners will be pleased to submit for the information of the Board a brief but clear report of every case of Sale in which an appeal may be preferred, stating the grounds of appeal and the way in which it has been finally disposed of.

21st Commissioners will also require and forward to the Board a statement of the sales of land, as soon after they become final as may be practicable, and further forward for each District an annual Sale statement showing the number of Sales in the year, to be prepared according to the subjoined form for each year ending with the 31st December, which the Board will expect to receive before the end of the month of January following.

Statement of lands proposed for sale in Zillah ——— for arrears of Revenue.

Pergunnah.	Mehal.	Names of Proprietors and nature of tenure.	Juma.	Year.	Month of list.	Amount.	Total.	Collector's report of the balance and reasons for proposing sale.	Remarks by Commissioner.
Atrigam -	Ganga Petha	Munna Ram, Proprietor Bachan Lal, Director Bachan Lal, Director Bachan Lal, Director	6228/11/11	1292	May 1895	Rs 5-543/12/9	848/12/9		

*Account Sale of lands in Zillah ——— for the recovery of arrears of Revenue
in the year 181 ending with the 31st December.*

Pergannah		
Mihal		
Names of proprietors and nature of tenure		
Juma		
Particulars of balance	Year	
	Month of kist.	
	Amount	
	Total	
Sale price and date of payment		
Names place of residence and profession of purchasers		
Date of Sudder Board authority for sale		
Date of sale		
Date of certificate of sale		
Whether sale was appealed and how disposed of		

CIRCULAR ORDER OF THE SUDDER BOARD OF REVENUE.

Dated May 2, 1815.

The Sudder Board of Revenue, North Western Provinces, promulgate the following rules, for giving effect to the provisions of Act I of 1845, for amending the previous Sale law of Act XII of 1841, so far as relates to the Province, subordinate to their control.

2. Collectors of Revenue and other Officers in charge of Districts will continue to make application for sale in the manner prescribed by former rules.

3. On receiving the sanction of the Board, Collectors will be careful to issue a notification in the manner required by Section 5, stating the latest day fixed by the Board for payment of the arrear, and warning the defaulting proprietors that, unless payment be made on or before that date, the property specified in the notification will be brought to sale; but this need not be published in the Gazette.

4. If on the expiration of the period so fixed the arrears remain unpaid, Collectors will proceed without further reference or loss of time, to issue a second notification specifying the Estates for sale, and the date on which the sale will commence. This must, under the terms of Section 6, be published in the Gazette.

5. Simultaneously with the issue of the second notification Collectors will cause proclamation to be made as provided by Section 7, forbidding the ryots and under-tenants to pay rent to the defaulting proprietors from the day next after that fixed for the last payment, on pain of the penalty prescribed in the said Section.

6. Collectors will not fail to observe the different purposes for which the first and second notifications are required, and will be careful to see that each is made and published in the manner enjoined by Sections 5 and 6.

7. In cases of re-sale arising from default of payment of the purchase money, it will be sufficient to make the notification prescribed by Section 6, being careful not to issue the same until three clear days shall have expired after the day on which the default occurs.

8. It will also be observed that by the concluding Clause of Section 16, the proprietors of the Estate under re-sale are at liberty to tender payment of the arrears due thereon, and if the whole amount be paid before sunset of the day preceding the day of notification of re-sale, the payment so made shall bar such re-sale.

9. In granting Certificates of title, Collectors will be careful to specify the date of the day after that fixed for the last payment, as that on which the sale takes effect.

APPENDIX No. XII. PARA. 109.

RULES

RELATIVE to the Bonding of Rum produced at Licensed Distilleries, worked in the European Method, in the North Western Provinces, such Rum being removed under Bond for exportation by Sea.

1st The Rules contained in Sections 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, and 14, Regulation II of 1802 will not be enforced in respect to Distilleries licensed to be worked after the European method in the North Western Provinces.

2nd Parties licensed to establish Distilleries worked as above shall deposit Five Thousand Rupees in Cash or in Government Securities with the Sudder Board of Revenue, North Western Provinces, the same or such portion of the amount as Government shall determine on the recommendation of the Sudder Board of Revenue, North Western Provinces, together with the Distillery License, to be forfeited in the event of any breach of the Abkarry Regulations in force in the North Western Provinces, proved before the Officer vested by Law with the decision of Abkarry Suits. On the License ceasing without such forfeiture, the sum deposited shall be returned by the Sudder Board of Revenue, North Western Provinces.

3rd No Distillery worked after the above method shall be licensed until the parties applying for the License have satisfied the Sudder Board of Revenue, North Western Provinces, that the works are capable of producing not less than 300 Gallons of spirit per diem.

4th No Distillery worked after the above method shall be licensed until the parties applying for the License have satisfied the Sudder Board of Revenue, North Western Provinces, that the premises are enclosed within a wall of brick, or other substantial material, at least ten feet in height, with one entrance only, secured

by a gate or door and proper locks. The parties applying for the License shall further engage to adopt such measures for the security of the Public Revenue, as may be prescribed by the Sudder Board of Revenue, North Western Provinces.

5th. Parties who have obtained a License to establish Distilleries worked as above shall pay the expence of the officer or officers who may be employed on the part of Government at such Distilleries, and shall provide a residence for him or them within the enclosing wall and close to the Gate.

6th. Parties working Distilleries, constructed and worked in the European method as above, are required to apply to the Sudder Board of Revenue, North Western Provinces, in December each year for the renewal of their Licenses for the year following, and Licenses not so renewed will be considered null and void, and as not protecting from seizure and confiscation the Spirits produced in the said Distilleries, or the parties working the said Distilleries from the penalties provided by Law for the illicit manufacture of spirits.

7th. The Sudder Board of Revenue, North Western Provinces, are empowered to refuse Licenses for Distilleries worked as above without assigning any reason for the same, except to Government in the event of parties appealing from their decision.

8th. Parties working under License Distilleries, constructed and worked in the European method, will be allowed to remove Rum there produced direct to Calcutta, without the previous payment of the Still Head Duty after executing a Bond to the Honorable the East India Company binding themselves to pay eight annas per Gallon, being the consolidated Abkarry Tax* and Still Head Duty for any portion of the Spirits so bonded which may not be exported by Sea as Merchandize within Eight Calendar months from the date of the Bond:

*Note. Leviable under Section 4th, Clause 1st, Regulation VII. of 1824.

9th. Boods will not be received for a less quantity of Rum than 1000 Gallons, and no quantity

* Note The strength to be determined by Syke's Hydrometer, the instrument used by the Excise in England.

of less than 1000 Gallons will be allowed to be removed from the Distillery under Bond.

No Spirits to be removed of a strength below London Proof.*

10th. On the Bond being duly executed an order with corresponding marks and numbers will be issued to the Collector of Land Revenue under whose supervision the Distillery is worked, directing him to permit the quantity bonded to pass from the Distillery without payment of the Still Head Duty, at the same time a True Copy of the Bond executed to the Sudder Board of Revenue, North Western Provinces, will be forwarded by them to the Collector of Calcutta Customs.

11th. The Darogah or other Officer in charge of the Distillery will not allow any Cask of Rum to leave the Distillery without the following marks cut or legibly painted on the Cask.

1st. The name of the Distillery and known mark of the Proprietor.

2nd. The quantity of Rum contained in the Cask.

3rd. The strength of the Rum *over* London proof; as for instance, the marks for Dhobah will stand thus.



*Note. Meaning 5 degrees over or above London Proof.

12th. The above marks must be put at each end of the Cask, and the strength above London proof must be declared and marked by the Proprietors themselves or their Agents at the distillery.

13th. On the Rum being removed from the Distillery, the Collector of the District will grant a pass for its protection to Calcutta, (as is now done when Spirits pay the Still Head Duty,) and then immediately make his return to the Sudder Board of Revenue, North Western Provinces, that it has been so removed.

14th. The Calcutta Custom House to have no cognizance of the Rum (beyond passing it into Town under the Land Revenue Collector's pass) until it is brought for exportation. If the Proprietors of Rum Distilleries or their Agents should rent a Godown on the Custom House Premises, the Rum as brought from the Distillery may of course be lodged in that Godown. But all Rum so lodged on the Custom House Premises must be considered as intended exclusively for export by Sea. In other words, no Rum lodged in Godowns on the Custom House Premises can be passed into Town subsequently, nor be passed otherwise on any account, except for direct Sea export.

15th. On Rum, the manufacture of the North Western Provinces, being taken to the Calcutta Custom House for exportation, the exporting parties shall declare in writing by what Bond it is protected. It shall then be gauged for quantity, and proved to ascertain strength by a Custom House Officer. If the strength be not less than that shown by the mark on the Cask, which Cask must be the same in which it was removed from the Distillery, the Rum shall be allowed to pass for Sea export and the quantity be written off on the Copy of the Bond which will previously have been furnished to the Collector of Sea Customs from the Office of the Sudder Board of Revenue, North Western Provinces. If the strength be less than the mark on the Cask, the Cask and spirits in question shall be liable to confiscation and forfeiture to Government. No Rum shall be allowed to be exported below London Proof, and any taken to the Calcutta Custom House below London Proof shall be confiscable to the Government.

16th. When the entire bonded quantity is written off upon the Copy of the Bond, the Collector of Sea Customs shall return the

said copy of the Bond (or otherwise certify the full exportation of the Rum covered by that Bond) to the Sudder Board of Revenue, North Western Provinces, and the Bond in the Board's keeping shall then be cancelled.

17th If at the expiration of eight months the entire quantity of Rum covered by any Bond shall not have been exported and written off as provided in the preceding clause, the Sudder Board of Revenue, North Western Provinces, on the same being certified to them by the Collector of Calcutta Customs, will proceed to recover the duty at the rate of 8 annas per Gallon, conditioned to be paid upon such quantity of Rum as may not have been exported under the said Bond.

18th It shall be the province of Exporters to see that the Exports made from time to time under Bond are properly written off or certified on the Copy of such Bond which is in possession of the Collector of Calcutta Customs, and they, the Exporters, shall testify that it was correctly so written off by their signature to the entry.

19th Time expired Bonds shall not be renewed. But on the parties paying the prescribed duty of 8 annas per gallon on whatever quantity of Rum may remain unexported under a time expired bond, they shall then be furnished by the Sudder Board of Revenue, North Western Provinces, with a Certificate of such payment which shall entitle the Rum on subsequent exportation by Sea as merchandize, or on the production to the Collector of Calcutta Customs of the said Certificate, to the same advantages as it is now entitled to under the Land Revenue Collector's Certificate, which shews the payment of the Still Head Duty. The Rum in question, however, shall not be removed from Calcutta except for exportation by sea, and when so exported the 8 annas per Gallon which has been paid will be returned as drawback less $2\frac{1}{2}$ or 5 per cent exportation duty.

20th. Duty will be levied at $2\frac{1}{2}$ and 5 per cent upon the exportation by sea of Rum which may be landed at the Calcutta Custom House from the several distilleries in the North Western Provinces.

under Bond. Spirits not under bond to continue subject to the conditions of the notification of the 24th May, 1830, upon exportation by sea.*

21st. The above Rules shall be held to have effect in these Provinces from the 4th Instant, in respect to all Distilleries now worked in the European method under Licenses from the Sudder Board of Revenue, North Western Provinces, and to all other Distilleries worked in the European method for which Licenses may be taken out from the present date.

*By Order of the Sudder Board of Revenue,
North Western Provinces.*

(Signed)

H. M. ELLIOT,
Secretary.

Allahabad,

The 22d October, 1839.

Rules regulating Sale for Local consumption of Spirits manufactured in the North Western Provinces by Messrs. Saunders, Barron and Co.

I. Messrs. Saunders, Barron and Co., are allowed to sell spirits manufactured by them, to persons in any Station in the Upper Provinces, who are able to produce a written order of the Collector of the District in which they reside, authorizing the purchase of not less than eight gallons of Rum from any Distillery worked by that Firm after the European manner.

II. A duty of eight annas per gallon shall be paid by Messrs. Saunders, Barron and Co., before the spirits leave the Distillery.

III. The written order under which the spirits are purchased, when countersigned by the Collector in whose District the Dis-

* That is, the difference, between $2\frac{1}{2}$ or 5 per cent. and the Still Head Duty which they have paid, to be refunded.

tillery is situated, in testimony of payment of the prescribed duty shall be deemed a sufficient pass to protect the spirits while in transit, and spirits so protected shall not be liable to question, or to the payment of further duty

IV Before granting the written order for purchasing spirits Collectors of Districts shall be careful to ascertain, that the retail sale will not interfere with the business of the resident vendors

H M ELLIOT,

Secretary.

Agra, December 19th, 1943

APPENDIX No. XIII. v. PARA. 116.

RESOLUTION OF THE SUDDER BOARD OF REVENUE N. W. P.

dated June 17, 1842.

1. The Board, are desirous to direct the attention of all local officers to the state of the Abkarry revenue in their districts, and to bring to bear on the subject the statistical details, which the late revision of settlement has placed at their disposal.

2. In the performance of this duty they need not repudiate any desire to encourage or increase the consumption of intoxicating liquors. Their object is to bring under contribution all that is now consumed, and in so doing they are persuaded that they oppose the best obstacle to increased consumption.

3. As some guide to the discovery of how far the liquors consumed in each district are brought under taxation, they have compiled two tables, A and B, which are annexed to this resolution.

4. Table A. shows the collections of current revenue in each year, for all the districts within their jurisdiction. It was drawn up from materials furnished by the Accountant from his office, and gives the returns from each district as it stood at the time, without making any allowances for alteration in the size of the district.

5. Table B. shows what proportion the average collections of the last four years bear to the juma, population, and area of each district, as it now stands, so far as these materials are available. Thus the statistical returns in the Board's office go to show that in Zillah Meerut 1 Rupee of Abkarry Revenue is collected for nearly 55 of Land Revenue, from nearly 28 people, and for every 61 Acres of Land.

6. There is reason to apprehend that the entries both of population and area are in several cases incorrect, and such inaccuracies may go far to explain some of the variations in the proportions. The correction of the inaccuracies is one object contemplated in the present enquiry.

7 The Board proceed to explain the use which they desire should be made of these materials.

8 The first duty of the Collector, on receiving the statement will be to examine the accuracy of the entries regarding his own district.

9 He will then distribute the entries in both tables regarding his own district, over each Pergunnah, or other convenient local division, in the same way that the total of each Division is here distributed over each District.

10 In comparing the proportions shown for each Pergunnah allowance must be made for caste character and habits of population, for circumstances of season position, natural products of the country, and all other local circumstances likely to affect the consumption. It is evident that where the people are high caste and generally temperate in their habits, when the seasons have been unfavorable, and the circumstances of the cultivators consequently reduced, where the district borders upon, or is much intermixed with foreign territory, or where the products which yield intoxicating liquors are plentiful, and illicit manufacture easy, in all these and other like cases the revenue will be proportionably low when compared with the population, and that, where the contrary to all these occur, the reverse will be the case.

11 Main attention will be due to the proportion which the Abkary Revenue bears to the population, but in similarly assessed and similarly peopled districts the proportions to juma and area ought to vary conformably with the proportion to population. When general estimation and repute would lead one to expect all the results to correspond or to differ one way or the other, and the actual computation is found to be different from such preconceived estimation, error may be suspected, and the suspicious entries should be re-examined. All three proportions, if carefully and judiciously used, will act as a check upon each other, and tend to prevent any error of magnitude.

12. But when all such fair allowances have been made, it is to be expected that very differing results will still be shown, and these will be due to defective or successful management. This is the point of practical importance, to which the chief attention is necessary, as being that which requires remedy, and where remedy is practicable.

13. The result of farming should be compared with Kham management ; the management of one farmer with that of another ; or the working of a sudder distillery tested by the revenue which may be raised where no such sudder distillery exists. To facilitate enquiry and direct attention to the prevailing system of management, its defects, and the mode in which those defects have been partially remedied in the Delhi district, an extract of the Collector's Report, dated 26th July, 1841, is appended for general information.

14. The Board would also invite attention to the large consumption of opium beyond what is obtained by a licensed sale of the article, and requests suggestions as to the best means of putting down illicit sales of opium, whether of foreign or internal growth.

15. A searching examination extending thus through a series of years, and through the several Pergunnahs, or other convenient sections of a district, cannot fail to lead to important results. Accuracy of estimate cannot be expected, but glaring frauds or errors cannot escape detection.

16. It may be expected that this operation can be performed without much labor or difficulty. The native subordinates in the office with a few directions will be able readily to compile the Pergunnahwar statements, in the vernacular language, and in these statements the result will be presented in a form which will enable the superior at once to detect the weak point, and to call for explanation from any person who may be most likely to afford it. Where the Collector himself has not leisure or inclination for the duty, it may be very well devolved on the Deputy Collector, who may draw up the report himself and send it in his own name. The local experience of many Deputy Collectors under Regulation IX.

of 1833, who have been for any time fixed in a district, will probably enable them to throw much light on the subject, and it is desirable that in all cases they may be afforded an opportunity of expressing their opinions upon it.

17 The Board do not propose at once to force on every subordinate Collector the preparation of these Pergunnahwar Statements, and the compilation of a report. They merely desire the subject to be brought before each officer, his attention to be drawn to it, and that after the lapse of 2 or 3 months he either furnish a report himself, or by one of his subordinates, or else state whether he finds himself prepared or able to take up the subject. It is to be hoped that some officers of intelligence and experience will express their opinions upon it, and from their returns and sentiments it will be gathered how far the further prosecution of the enquiry is likely to be attended with benefit.

18 Local Officers further will not fail to perceive that means are now at hand for testing the efficiency of their administration, which did not exist before, and that they must be prepared to account for any remarkable variation in the productiveness of any branch of the public Revenue in their own district, from what exists in others.

Signed—

H. M. ELLIOT,

Secretary

Extract Para 4 from Report of Collector of Delhi, to the Opium Agent at Ghazepore, dated 26th July, 1841

Para 4. "There is no department in which the interests of Government are so much neglected as in the Alharry and Drug mchals. The Collectors and Magistrates have very little time to spare for it, and there is an erroneous idea abroad that Khum management is most intricate and laborious. This dread of Khum management is the cause of recourse being almost always had to firmers, and hence the heavy balances and decreasing Alharry

"Revenue while the vice of drinking and the use of intoxicating
 "drugs has been steadily on the increase. The Farming system
 "sounds very well, but the fact is that there are few people of respect-
 "ability and capital who like to have any thing to do with the
 "Abkarry. The venders seeing the reluctance of the Government
 "Officers to undertake the management, combine and get the mono-
 "poly into their own hand. They do not venture to reduce their
 "rent too much at once but they gradually manage to reduce it and
 "but too often succeed in defrauding the Government of this re-
 "duced rent by fictitious security which they contrive to have
 "accepted through the venality of the officers whose duty it is to
 "test it. There is in reality little labor or attention required to
 "conduct the Abkarry and Drug mehals under Kham management
 "except perhaps at first. The whole secret is in making it the
 "interest of the Abkarry Darogah to exert himself and this is pro-
 "vided for in Section 57, Regulation XIII of 1816. I allow 10
 "per Cent. on the profits to cover all expenses including pay of the
 "Darogah, Mohurrir, Chupprassees, &c. and I am now inclined to
 "think that a still higher per centage, say 15 per cent., would be
 "found to be still more advantageous to Government. The in-
 "crease under this system compared with the former farming rent
 "amounts to about 7000 Rupees per annum and in my statement
 "of Balances for this year it will be seen, that out of a gross
 "demand of Rs. 41,967, 12, 3 $\frac{1}{2}$, only Rs. 9, 12 As. remained
 "uncollected and this small sum has since been made good."

(Signed) H. M. ELLIOT,
Secretary.

*Sudder Board of Revenue, }
 N. W. P., Allahabad, }
 The 17th June, 1842. }*

1835-36	1836-37	1837-38	1838-39	1839-40	1840-41	
5977 2101 7315 2053 897	27652 2523 16781 2228 1312	28989 3114 20000 2480 1648 2550 ...	22634 2662 17513 2208 1577 1802 481	18638 2226 12270 2118 955 1145 767	18353 2980 11755 3169 1032 1078 824	24271 2942 16723 3370 1110 1132 1164
18343	50496	59081	48877	38119	39211	50742
11683 5070 12963 5416 4381 13001	42355 6293 12007 5301 4524 13282	19321 7041 12880 5725 6946 15424	35722 6739 12393 5308 6047 13729	23503 6385 9994 4783 3414 11324	30983 7071 11485 5192 4166 10400	34806 8012 11568 7504 4643 12416
83117	83762	97337	79938	59403	69299	78949
45858 10222 17048 22631 16114 13701 1516	46393 42068 17585 24420 16514 16775 1647	35058 24762 14092 20532 15503 17396 1378	19616 15518 7042 13143 9613 9862 1401	18094 12713 5507 17010 9405 9405 1508	28494 19054 8032 20565 11749 11750 1275	34702 29785 12592 24789 9509 13617 1330
137090	165402	128721	76195	73642	100919	126324
20763 16282 56021 ... 15973	25747 16645 63296 ... 20575	27223 8909 59752 13316 13165	21251 4495 38915 10417 10047	15810 4792 24687 4423 6648	20207 5704 30658 8539 10090	25184 11156 43013 12985 13653
109041	126263	132364	85128	56360	75198	105991
397591	425923	417503	290138	227524	281627	362006

1833-34	1834-35	1835-36	1836-37	1837-38	1838-39	1839-40	1840-41
393053	397591	425923	417503	290138	227524	284627	362006
105819 59812 86061 20813 7874	86608 39848 78756 16134 6566	129533 50693 116944 24977 9240	140584 53712 111479 34136 13603	110714 41430 74954 27855 10548	90497 24142 64940 17308 7802	102220 24070 87989 18342 9025	119412 28372 95189 28594 11133
280379	227912	331387	353514	265501	204689	241646	282700
108396 61053 48006 103337 81928 65182	95342 51154 56333 102738 109114 66674	90340 65160 150314 102056 103709 68794	95750 67917 47142 90405 97361 62550	92834 54608 45144 76517 78328 65225	82247 44805 47465 112940 63511 65313	82954 26584 45020 124007 62765 60686	87715 51308 47517 134806 62338 61128
467902	481355	480373	461125	412656	421281	402016	444812
12952 3135 ... 9651 ... 16668 6454 9634 8275	13026 1291 ... 9127 ... 14796 4965 6146 10243	... ... ... ... ... ... 12383 24594 45890	... ... ... ... ... ... 14237 28274 48498	... ... ... ... ... ... 18020 29776 54215	... ... ... ... ... ... 13797 27671 54350	... ... ... ... ... ... 16179 33234 74082	... ... ... ... ... ... 15954 49553 91354
66769	59594	82867	91009	102011	95818	123495	156861
1208103	1166452	1320550	1323151	1070306	949312	1051784	1246379

Signed

Annual Statement of Suits pending in the Civil Courts in which Government is a party for 18—

Name of Zillah.	Number of File.	In what Court.	Names of Parties.	Date of Institution.	Ground of action, and value of pro- perty contested.	Remarks.
						<p>Stating whether the requisite answer has been filed by the Collector — the progress of the suit—causes of delay, &c.</p>

APPENDIX No. XV.

(Vide Paragraph 130)



CIRCULAR ORDERS

OF THE

SUDDER BOARD OF REVENUE,

NORTH WESTERN PROVINCES.



No I. of 1848, dated the 25th of February, 1848.

Regulation XVIII 1803, and corresponding enactments have constituted the Collector's Record Office, a department for keeping all records and papers in the native languages, which relate to the Public Revenue.



SECOND It is the desire of Government that the records of these Offices be made accessible to the public, and for this purpose it is directed that Collectors or other Officers in charge of such Record Offices, introduce the system laid down in the following instructions.

THIRD. The Record Office should be accessible by only one door, connecting it with an ante-room, where the Mohafiz Duffar and his assistants should be seated in office hours.

FOURTH. Any party desirous of inspecting the Records must petition the Collector in the usual mode, stating the object of his

enquiry, and giving such particulars, as he may be able, of the papers which he requires. The Collector will, as a matter of course, grant permission, and refer the petitioner to the Mohafiz Dufter in the ante-room. That officer will immediately produce the bundle containing the required papers, and entrust them to one of his assistants, before whom the petitioner will be allowed to make a leisurely examination.

FIFTH. A fee of eight annas per hour will be demanded for the services of each assistant to the Mohafiz Dufter employed by the applicant in the ante-room in such examination.

SIXTH. No stranger will be permitted to enter the ante-room with pen and ink in his possession; but he will be allowed to carry a pencil and paper, to the use of which he will be carefully restricted. Should any party desire to have notes or authenticated copies in ink, he will be at liberty to obtain the services of one of the Record keeper's assistants as a copyist, on the payment of the usual fee, (as in the following Circulars.)

SEVENTH. The Collector should aim as far as possible never to suffer any of the Records whether called for in the ante-room by the Revenue Authorities or by the Civil Courts, to be out of sight of the Mohafiz Dufter, or of one of his assistants.

EIGHTH. Whenever from the vicinity of Cutcheries it will facilitate the despatch of business, the Collector should authorize the Civil Courts, or other public authority empowered to call for papers, to address the Mohafiz Dufter direct for any records they may require; in which case the Mohafiz Dufter should without delay forward the required papers under charge of one of his assistants, who, if the Court inspect the misl on his arrival, will, when the inspection is over, bring it back at once to the office, but if the Court require to retain the misl for any period longer than that necessary for immediate inspection, the assistant Moha-

fix Duster will leave the misl with the Court, taking a proper receipt and a copy of the index or *fishust* of the misl

SIXTH. The fees sanctioned in Regulation XVIII of 1803, should be universally levied on the registration of all partitions of estates under Regulation XIX of 1814, and also, of all transfers of property by sudder malgoozars, but not on successions by inheritance. The registration will take place, and the fees consequently be levied, on information of the transfers, however obtained, whether from the parties themselves or from the Canooongoes under Clause 4, Section VII Regulation IV 1808, or from the Record of the office. When the transfers have been effected under the orders of the Civil Court, mutations of names *dakhil khary*, in the register of sudder malgoozars, will be effected at the same time that the fees are levied. Fees cannot be demanded on transfers by others than sudder malgoozars, which involve no alteration in the registers maintained under Regulation XLII of 1803

SEVENTH. The fees mentioned in the preceding Section, as well as those prescribed in Section 6, will form a fund, from which will be entertained such number of additional assistants to the Mohafiz Duster as may be necessary to give effect to the above arrangements. The Mohafiz Duster should be allowed to nominate his own assistants for the Collector's approval, and should be held responsible for their good behaviour.

ELEVENTH. If this fund prove still insufficient the Board will be prepared to sanction an expenditure equivalent to the amount of stamp duty on the petitions alluded to in paragraph 4 of this Circular

No XI of 1815, dated the 2nd of September, 1815

It appears from returns received from the local officers that the rates for transcription of paper vary very much in different

districts, but that in most instances they lean to the side of excess. As it is obviously desirable that ready access should be afforded to the Revenue Records and especially to the Settlement Papers, it is necessary to lower the present rates of remuneration to the standard authorized by the Sudder Dewanny Adawlut, and the following scale is accordingly prescribed for future observance.

Rates of remuneration for copying English and Vernacular Documents.

English.	Vernacular.	Field Maps, Boundary Maps, Table Work, &c.
1440 words per Rupee.	4000 words per Rupee.	At the discretion of the presiding Officer.

No. XX. of 1847, dated the 20th of August, 1847.

With reference to the Board's Circular No. 11, dated 2nd September 1845, in which the rates for transcription are laid down, it appears that where the demand for copies is very limited, these rates are insufficient for the support of a copyist.

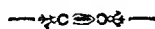
SECOND. In such cases, which include all the Commissioners. Offices, parties requiring copies may be allowed to bring their own copyists, and make their own bargain. A responsible person in the office must on such occasions be always present to read the paper to the copyist, so as to prevent the possibility of erasure or interpolation being made in it, and the signature of this responsible officer, should be required upon each copy.

Abstract list of the cases belonging to the Mouzahs of Peryannah — Zillah

1	Number	
2	Name of Village	
3	Settlements	
4	Applications for remissions of Revenue on Ground of Cane shekist or other calamities	
5	Process of distress beside Sale and Annulment of settlement or lease	
6	Transfer of Shares under Sec 17, Regulation XXIII of 1803	
7	Transfer of Estates to Farmers under Regulation IV of 1825	
8	Annulment of Lease for balances	
9	For balance	
10	In Execution of Decrees of Court	
11	Summary Suits	
12	Intervenor complaints by or against under Regn XII of 1817	
13	Partitions under Regn XIV of 1814	
14	By decree of Civil Court or Special Commissioner	
15	By inheritance	
16	By voluntary transfer sale, mortgage or gift	
17	Civil suits in which Government is a party	
18	Orders of Civil Court	
19	Adjustment of Wastable accounts	
20	Diagnosis under Court of Wards under Regn	
21	By Government	
22	By reference from Court	
23	Proceedings of other offices	
24	Complaints against the servants of Government	
25	Tucacave advances	
26	Mialkanah	
27	Intervenor's papers	
28	Land taken for Government purposes under Regn I of 1821	
29	Applications rejected	
30		

APPENDIX No. XVII.

(Vide Paragraph 147.)



CIRCULAR ORDER,
SUDDER BOARD OF REVENUE,
No. III.

Putwarree's Records.

157. The papers to be required from the putwarrees are the following :

1. Jummabundee.
2. Melan Khusrch—or supplement to the Jumma-bundee.
3. Teerij.
4. Jumma Wasil Baqee.
5. Jumma Wasil Baqee Tehseelee.
6. Jumma Khurch.
7. Register of proprietary mutations.

158. These papers are to be drawn out in compliance with the injunctions of Sections 12 and 13 of Regulation IX. of 1833 and under the penalties for the neglect of their due preparation prescribed in Sections 14 and 15 of that Regulation.

159. These returns should be furnished once a year, viz., on the first of October, for the year preceding.

160. In the districts of your Division, where the settlement has been completed, you will direct the immediate introduction of the plan.

161. In the districts now under settlement, the introduction of the measure may be postponed till the completion of the whole settlement

162. A short explanation of the forms is given below.

163. No I. Jummabundee. The three first columns of this account need no remark. The fourth column contains the number of the khet according to the survey by khusreh. This number must always be kept up in the putwarree's jummabundee. If the field, as it stood at the time of the khusreh, be divided into two or more fields, the khusreh number must be set down against each. If two or more fields, having separate numbers in the khusreh, be thrown into one, all the numbers, set down against those fields in the khusreh, must be set down against the one aggregate field in the jummabundee. This must be considered an essential point, which the putwarrees must not be allowed to depart from, so that, under all changes, reference may be made back to the original fields as they stood in the khusreh of the survey.

164. The fifth column gives the area according to the beegah used by the surveyor for his khusreh. The sixth gives the beegah used in the village. Where they coincide, the entry will be the same in both columns. Where they differ, the difference will be apparent on inspection. The only further remark on this part of the paper is that, of course, only those columns need be inserted in the account of each putwarree, which conform with the practice of his village.

165. The culturable but uncultivated land and the land not capable of cultivation will be set down in the assigned places subjoined to the jummabundee, so that a clear account of the whole area, as found by the khusreh survey, may be always given.

166. No II. It will be observed that there is an Appendix to the jummabundee called the melan khusreh. The object of this paper is to exhibit the variations which will occur in the course

जिले फलां साल तमाओ सन

पोत गणा		लगती पोत	
इक रैखती	इक रैखती	जिन्स	इक
२॥५	२॥५		
..	..		
..	..		
..	..		
..	..		
२॥५	२॥५		
..	..		
..	..		
..	..		
३५	३५		
..	..		

No. II.

मोजान जमायंदी वमिलानयधरे पैमायश मौजे फलां परगने फलां जिले फलां

आधामी	रकवाकुल	मजबूता	परती	परतीकदीम	तालाव	वधगित	भाग	अगल
			अदीद	बिलाग	राहन			

मुंदरजैयसरे	१४०५४	४६॥५४	..	०१५	०५	५५	६५	१॥५
देमायश बंदोवसती								
जो जमीन जमाबंदी से बाहर है	६३॥५	..	..	०१५	०५	५५	६५	१॥५
बाँकी जमीन जमाबंदी की	४६॥५४	४६॥५४	..	..	..	..	..	..

तैरोज आशामोवार गोश्वारा कमावंदो भोजे फलां परगने फलां मिले फलां बायत सन फलां

संभार गुमार	नाम कोतार	तादातयेत गटाबंदो	तादाद लगतो		तादाद रपूम पटवारी		खरच गांव		कुमसा	
			नगदो	गळा	नगदो	गळा	नगदो	गळा	नगदो	गळा
१	रामधर	३	३॥३	६॥३	३॥३	६॥३	३॥३	६॥३	३॥३	६॥३
२	रामदीन	२	३॥३	६॥३	३॥३	६॥३	३॥३	६॥३	३॥३	६॥३
३	काशीराम	३	३॥३	६॥३	३॥३	६॥३	३॥३	६॥३	३॥३	६॥३
४	बसभदर कुरवो	३	३॥३	६॥३	३॥३	६॥३	३॥३	६॥३	३॥३	६॥३
५	जीकाराम	५	३॥३	६॥३	३॥३	६॥३	३॥३	६॥३	३॥३	६॥३
६	विषदीन	३	३॥३	६॥३	३॥३	६॥३	३॥३	६॥३	३॥३	६॥३
७	भवानीदीन	४	३॥३	६॥३	३॥३	६॥३	३॥३	६॥३	३॥३	६॥३
८	भोधा कुरवो	४	३॥३	६॥३	३॥३	६॥३	३॥३	६॥३	३॥३	६॥३
९	माधर कुरवो	५	३॥३	६॥३	३॥३	६॥३	३॥३	६॥३	३॥३	६॥३
१०	मधा कुरवो	४	३॥३	६॥३	३॥३	६॥३	३॥३	६॥३	३॥३	६॥३
			३॥३	६॥३	३॥३	६॥३	३॥३	६॥३	३॥३	६॥३

जमा वाकी क्षाल तमाम नैजि फलां परगने फलां जिले फलां

संवर सुमार	नाम जोवार	तादाद जमीन जमाबंदी	तादाद गलवी साल तमाम मए रसूस पट वारी वगैरा खरच		खसूल		वाकी		फाजिल		कैफियत
			नगदी	गल्ला	नगदी	गल्ला	नगदी	गल्ला	नगदी	गल्ला	
१	रामसहाइ	७५	३॥॥	१०५४	३॥॥	१०५४	००	००	००	००	
२	रामदीन	२५३	४॥॥	००	४॥॥	००	००	००	००	००	
३	कासीराम	३॥५३	१॥॥	७५१॥	१॥॥	७५१॥	००	००	००	००	
४	वलमदर कुरवी	४॥५	५॥॥	३॥५॥	५॥॥	३॥५॥	००	००	००	००	
५	जिचारास	६॥५	६॥॥	५॥५६॥	६॥॥	५॥५६॥	००	००	००	००	
६	सिजदीन	३॥५२	४॥॥	३५६	४॥॥	३५६	००	००	००	००	
७	भवानीदीन	३॥५४	२॥॥	६॥५६॥	२॥॥	६॥५६॥	००	००	००	००	
८	भोला कुरवी	४॥५	१॥॥	६५८	१॥॥	६५८	००	००	००	००	
९	नाहर कुरवी	१०॥५२	१६॥॥	६॥५६॥	१६॥॥	६॥५६॥	००	००	००	००	
१०	संसा कुरवी	४॥५१	५॥॥	३५६॥	५॥॥	३५६॥	००	००	००	००	
		५१॥५४	५२॥॥	५४५८	५२॥॥	५४५८					

*Circular Order Sudder Board of Revenue, dated
August 31st, 1841.*

1. I am directed to request that complete statements of all mafee tenures, not exceeding 10 beegahs for each district in your division may be furnished as early as possible according to the subjoined form :

1	2	3	4	
Pergunnah.	Mouzah.	Name of Occupant.	<i>Quantity of Mafee Land.</i>	
			For Charitable purposes.	For Religious purposes.

2. This register and those called for by Circular Order No. 28, dated 3rd September 1839, of all mafee tenures exceeding 10 beegahs, viz: 1st, for mafee tenures held in perpetuity, 2nd, for mafee tenures held for life, should all be made up of one uniform size, so as to form complete and well arranged registers of each description of mafee, for every district in your division.

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| Number. | MEHAL.           |                                                                                                  |                                                   |
|---------|------------------|--------------------------------------------------------------------------------------------------|---------------------------------------------------|
|         | 1844—1845.       |                                                                                                  |                                                   |
|         | Principal Mehal. | Mehals.                                                                                          | Principal                                         |
| 1       | 2                | 3                                                                                                | 4                                                 |
| 1       | Akberpoor, ..    | Akberpoor, ..<br>5 Biswahs of Oomree,<br>A part of Gouree,..<br>Doomree, ...<br>Shoojautpoor, .. | Akberpoor, ..<br>.. ..<br>.. ..<br>.. ..<br>.. .. |
| 2       |                  |                                                                                                  | Shoojautpoor                                      |
| 3       | Doulutgunj ..    | Doulutgunj, ..<br>Oosree, .. ..                                                                  | Doulutgunj ..<br>.. ..                            |
|         | Gurwarah ..      | Gurwarah ..<br>Raince, .. ..                                                                     | .. ..<br>.. ..                                    |
| 4       | Rowain, ..       | .. ..                                                                                            | Rowain ..                                         |
| 5       | Sukrowda, ..     | .. ..                                                                                            | Sukrowda,<br>Dan Rai,                             |
| 6       |                  |                                                                                                  | Sukrowda,<br>Ulup Rai                             |
| 7       | Sainpoor, ..     | .. ..                                                                                            | Sainpoor,                                         |

## DIRECTIONS FOR FILLING UP THE STATEMENT.

Col. 1. The arrangement should be as nearly alphabetical as may be convenient. The numbering will change every year. It is according to the heads in col. 4 and not in col. 2.

Cols. 2 and 3. Will be the same as the entries in the register for the preceding year.

Cols. 4 and 5. The mehals, which are grouped together for the year, will be entered consecutively in col. 5, and the principal mahal which gives its name to the group will be shown in para. 1.

Cols. 6 and 7. Will be the same as the entries in the register for the preceding year.

Col. 8. Here will be entered the name of the apparent proprietor in possession of the mahal in col. 4.

Col. 9. Will show the person on whom the Tusteeddar makes his demand for the revenue, whenever he is not the apparent proprietor, whether he be Government farmer, lessee, agent or mortgagee. The title under which he manages the estate should be specified after his name. When the proprietor manages his own property the column may be blank.

Col. 10. The entries will be the same as those in the register of the preceding year.

Col. 11. The totals here given are those which should be shown in the Kisthunder statement. It will be unnecessary to make a Kisthunder for each separate mahal or mouzah.

Col. 12. When there have been no changes there will be no entry in this column.

In commencing the series of registers, cols. 2, 3, 6, 7 and 10 will of course be blank. In col. 12, the Tuhseeldar should show, as nearly as he can, the authority for the entries, and these will require to be strictly checked by the Collector to ascertain when there is no proper authority for an entry ; such as for instance an unreported succession to an estate, or an unsanctioned amalgamation or separation of mehals. When changes of this kind have occurred, and been reported, but no orders regarding them received, the Tuhseeldar should make the entries the same as in the former register, and request authority for the change, as is shewn in entry No. 4.

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## APPENDIX No. XX.

(Vide Paragraph 196.)



CIRCULAR ORDER BY THE Sudder Dewanny Adawlut, N W P.

No 1204 of 1847, dated September 1st, 1847



*To the Registers of Deeds in the N W P*

1. It has been suggested to the Court that reference to the record of registry would be greatly facilitated, and at the same time an efficient check imposed on the falsification, or fraudulent alteration of deeds, by enforcing the observance of Clause 7, Section 24, Regulation XLII of 1803, which requires the Registers of Deeds to furnish the Collectors "with the particulars of all transfers of Landed Property, which may be entered in their registers"

2 The system of record and registration established in the Collector's Office need not be here explained, "if rightly carried out," the Court are assured, "it ensures that every real change of proprietary possession whether rightful or wrongful must be shown in the Collector's Office, with a detail of the grounds on which it rests, so far as they are capable of ascertainment, and the mode in which it was effected"

3. The Court having communicated with the Sudder Board of Revenue on the subject, are pleased accordingly to direct,

that, whenever any deed effecting Landed Property may be registered in any Office of Registry, the Register of Deeds shall, after completion of the registration in his books, transmit a correct and carefully written copy of the deed, together with copies of all papers relating to it under cover of a separate roobakarree, to the Collector of the District, in which the property affected by the Deed may be situated; no delay must be allowed to occur in the transmission of these papers, which must, moreover, be very carefully compared with the originals, and attested by the official signature of the Register of Deeds.

4. The Collectors, on receiving these papers, will deal with them according to the instructions issued by the Sudder Board of Revenue, under this date.

5. The Registers of Deeds are also required to forward to the Collectors of their respective districts at the close of each month, an extract from their Index No. 2, exhibiting the particulars of all Deeds affecting Landed Property, which may have been noted therein during its currency, and the Collectors will be expected, by reference to this extract, to ascertain whether copies of all the Deeds comprised therein have been received or not. Any omission or neglect on the part of the Register of Deeds will thus be easily detected, and its effects as easily remedied by an application in the proper quarters.

6. The duty of forwarding to the Collectors copies of Deeds, registered under the provisions of Act IV. of 1845, will rest with the Register of Deeds, whose office may be established at the Sudder Station of the District in which the property, affected by the Deeds in question, may be situated.

7. The Zillah and City Judges are enjoined, in performing the acts required of them by Clauses 2 and 3, Section 6, Regulation XX. of 1812, and para. 10, of the Court's Circular Or-



der, dated 26th July, 1811, to see that the requirements of this Circular Order are duly and promptly attended to, and to report for the information of the Court any disregard or neglect thereof which may be brought to their notice either officially or incidentally

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CIRCULAR ORDER OF THE SUDDER BOARD OF REVENUE, N. W. P.

No. 22 of 1847, dated the 1st of October, 1847.

1. The Court of Sudder Dewanny Adawlut, having directed in their Circular No. 1204, dated 1st September 1847, that a copy of every registered deed affecting Landed Property be forwarded to the Collector of the district in which it lies, the Sudder Board of Revenue have been pleased to determine the following rules and course of procedure for the disposal of these documents.

2. The objects aimed at by this new practice, are to diminish the chances of interpolation, and to add to the facilities of reference.

3. With a view to these objects, the Collector will endorse the roobakharce, under cover of which every document or set of documents is forwarded to him, with an order that the document or documents be lodged in the Record Office.

4. The document or documents, so received, will form a separate *must* in the bundle of the mouzah to which they belong, and will be entered in a new column in the fly list, and in the mouzahwar general index, to be headed "Registered Deeds." When any document or set of documents becomes the occasion of an actual transfer of proprietary possession, there will be an additional *must* and a fresh entry under the head of proprietary mutations or "dakhil kharij."

5. When the documents, forwarded with a single roobakharce, refer to more villages than one, the papers are to be placed

with the bundle of the chief or principal village, and an abstract paper referring to the documents (*jahur*) is to be put with the bundle of each mouzah affected by the deed.

6. When the Register of Deeds forwards to the Collector the monthly extract from his index, No. 2, as enjoined in para. 5th of the Circular Order issued by the Court of Sudder Dewanny Adawlut, the Collector will order the Record Keeper to compare the list with the deeds actually received, and to report any defects or inaccuracies he may discover. The necessary steps should then be taken in communication with the Register to correct the errors.

7. If these arrangements are carefully carried out, there will be no difficulty in tracing any deed to the spot, to which it is consigned in the Collector's Office. The applicant will merely have to indicate the pergunnah and the village.

8. The Srishtadar and Mohafiz Dafter will be responsible, the former for the issue of the correct orders, and for the safe custody of the deed, till it reaches the hands of the record establishment; the latter for the exact and careful fulfilment of the Collector's orders, and of those laid down in this Circular.

9. Commissioners are desired to see that these rules are fully acted up to in their divisions, and that appropriate penalties are inflicted for their neglect.



## APPENDIX No. XXI.

(Vide Paragraph 205.)



### RULES FOR THE GRANT OF WASTE LANDS.

*Notification by Lieutenant Governor, N. W. P. in the Revenue Department, dated the 28th of November, 1843.*



As much doubt exists regarding the terms on which grants of waste lands, the property of the Government in the North Western Provinces, are to be obtained, the Hon'ble the Lieutenant Governor is pleased to direct that the following documents, compiled from official sources, be published for general information.

1st. Rules regarding the grant of waste lands in the North Western Provinces.

2nd. Revised form of Warrant for grants of land.

3rd. Instructions to Surveyors in making allotments of waste lands for grants.

*Rules regarding the grant of waste lands belonging to the Government in the North Western Provinces.*

1. The total area of any one grant is not to exceed 4000 acres of culturable land.

2. No grant will be made till the land has been surveyed and mapped, and until it has been determined how much of the area is culturable, and how much is unculturable. The facts thus determined will not be open to future question by the grantee.

3. The assessment will be levied on  $\frac{3}{4}$ th of the culturable area included in the grant. The unculturable and  $\frac{1}{4}$ th of the culturable area will be at the disposal of the grantee during the period of the lease; if he fulfil the terms of the grant, and on the expiration of the lease, the whole grant will be considered his property, to be held on the same terms as other land paying revenue to Government.

4. The demand of the Government will be fixed according to the following rates on the supposition that 1-20th of the whole of the area liable to assessment, or in other words of  $\frac{3}{4}$ th of the culturable area, is brought into cultivation in each of the first 20 years of the lease, so that the maximum assessment will be reached in the 29th year. The lease will be for 50 years.

5. The rates leviable on each acre brought into cultivation will be the following :—

*Annual Increase, 31 gundahs, (20 to the anna.)*

|                     |              | Rs. | As. | Gs. |              | Rs. | As. | Gs. |
|---------------------|--------------|-----|-----|-----|--------------|-----|-----|-----|
| 3 years, ..... Nil, | 5th year,... | 0   | 4   | 11  | 8th year,... | 0   | 9   | 4   |
| 4th year of .....   | 6th year,... | 0   | 6   | 2   | 9th year,... | 0   | 10  | 15  |
| Lease,..... 0 3 0   | 7th year,... | 0   | 7   | 13  | 10th year,   | 0   | 12  | 6   |

6. The demand at these rates from every 100 acres of land liable to assessment, (i. e.  $\frac{1}{4}$ th of the cultivable land) will be as follows:—

| Year      | In decimals<br>of a Rupee | In<br>Rs As Ps | Year.         | In decimals<br>of a Rupee. | In<br>Rs As Ps |
|-----------|---------------------------|----------------|---------------|----------------------------|----------------|
| 1st year, | Nil                       | Nil.           | 18th year, .  | 47 481375                  | 47 7 15        |
| 2nd do    | Nil                       | Nil            | 19th do ,     | 51 328125                  | 51 5 5         |
| 3rd do ,  | Nil                       | Nil            | 20th do , ..  | 55 171875                  | 55 2 15        |
| 4th do.   | 0 037500                  | 0 15 0         | 21st do , ..  | 59 015625                  | 59 0 5         |
| 5th do    | 2 359375                  | 2 5 13         | 22nd do.      | 62 859375                  | 62 13 15       |
| 6th do    | 4 265625                  | 4 4 5          | 23rd do , ..  | 66 703125                  | 66 11 5        |
| 7th do    | 6 656250                  | 6 10 10        | 24th do , .   | 69 609375                  | 69 9 15        |
| 8th do    | 9 531250                  | 9 8 10         | 25th do , ..  | 72 031250                  | 72 0 10        |
| 9th do ,  | 12 690625                 | 12 14 5        | 26th do , ..  | 75 968750                  | 75 13 10       |
| 10th do   | 16 731375                 | 16 11 13       | 27th do .     | 79 421875                  | 79 6 15        |
| 11th do , | 20 578125                 | 20 9 5         | 28th do , ..  | 76 390625                  | 76 6 5         |
| 12th do   | 21 421875                 | 21 6 15        | 29th do , and | 76 875000                  | 76 14 0        |
| 13th do   | 23 265625                 | 23 4 5         | following to  |                            |                |
| 14th do   | 32 109375                 | 32 1 13        | end of 30th   |                            |                |
| 15th do   | 33 953125                 | 33 13 5        | year          |                            |                |
| 16th do , | 37 796875                 | 37 12 13       |               |                            |                |
| 17th do , | 43 640625                 | 43 10 5        |               |                            |                |

7. The right of the public to roads in the grant shall not be interfered with. The grantee shall also pay 1 per cent on the Government jumma for keeping up the public roads, but he shall not hereby have any claim for assistance in the maintenance of private roads in the grant.

8. If no commencement be made to clear the land within the first year of the lease, the grant shall be void, and the land shall be resumable by the Government, who may dispose of it, as they think proper.

9. If one quarter of the whole assessable area be not cleared and cultivated, within the first five years, the uncultivated portion of the grant shall be at the disposal of the Government, and the grantee shall be liable to a fine of 1 annas for every acre of the  $\frac{1}{4}$ th remaining uncultivated.

10. If one half of the whole assessable area be not cleared and cultivated in ten years, the uncultivated portion of the grant shall be at the disposal of the Government, and the grantee shall be liable to a fine of 4 annas for every acre of the one half remaining uncultivated.

11. If the whole assessable area be not cleared and cultivated in twenty years, the uncultivated portion of the grant shall be at the disposal of the Government, and the grantee shall be liable to a fine of 4 annas for every acre remaining uncultivated.

12. A fine incurred under any of the three preceding Clauses shall be leviable from the cultivated portion, in the same way as any ordinary balance of Land Revenue, but the person and other property of the grantee shall not be liable for the amount.

13. Whenever under the 9th, 10th and 11th Clauses, the uncultivated portion of a grant is at the disposal of the Government, and the grantee shall pay up the fine due from him, the cultivated land, with  $\frac{1}{3}$ rd as much again of culturable land, and any portion of unculturable land, which the Government may see fit to annex, shall be formed into a new grant and left in the hands of the grantee. The terms on which this grant is to be held shall be calculated according to the rates in paragraph 5, on the supposition that equal portions of the cultivated area, had been brought into cultivation in each year of that period of the lease which had expired at the time of forfeiture. The grant thus formed shall have its boundaries marked, and shall be surveyed and mapped as a separate mehal or estate, settled for 50 years from the date of the original grant.

14. In order to ascertain that the conditions in Clauses 8, 9, 10 and 11 have been fulfilled, the Government shall be at liberty at any time to measure the grant, and if the stipulated portion of the assessable area is not then found to have been cleared and cultivated, the Government will be at liberty to enforce the penalties.

15. The cultivated portions of grants, made under these rules will be considered *khalisah* *mehals*, i. e., estates paying revenue to Government, and will be subject to all the conditions attaching by law to such tenures. The grantees will be considered as the proprietors of such *mehals* or estates, and subject to all the liabilities legally attaching to such persons.

16. The grant is considered only as conveying a right to the land for the purposes of cultivation, and to all the products of the cultivated land, but not as giving a right of property in the spontaneous products of the land, or in the minerals which may lie upon or beneath the surface. Wherever any persons have been accustomed to use or consume these products, the grantee shall not interfere with them, so long as they do not trespass upon or otherwise injure the cultivated portion of the land. Where no customary right to such products exists, the Government, if it does not require the products itself, permits the grantee to use or to consume them subject to such conditions as it may have imposed or may see fit at any future time to impose.

17. For the preservation of the public peace it shall be incumbent on the grantee to maintain a *chowkeedar* for every 60 houses or families resident on the grant. The *chowkeedar* shall receive for his support, either 5 acres of good cleared land rent-free, or a monthly money allowance of not less than Rs. 2½. For every three *chowkeedars*, there shall also be maintained at the expense of the grantee a *Goryt* or reporter with a *jagheer* of not less than three acres of good cleared land, or a monthly allowance of not less than Rs. 2.

18. It shall be incumbent on the grantee to erect and maintain, wholly or partly at his own expense, permanent land marks, showing the boundaries of the grant.

19. The Government reserves the right, which it every where possesses, over all running streams of water, whether for

purposes of irrigation or navigation, and, whenever it sees fit, can assume the control of the waters, and distribute them in such manner and on such conditions as may seem most conducive to the public good. The right over these waters can only be obtained by individuals under special grant of the Government.

20. Grants of land on the above terms, as they are applied for, will be put up to public competition, and will be assigned to the highest bidder, or to the applicant without any premium being demanded, if there be no bid or offer made by another person.

### FORM OF WARRANT FOR GRANTS OF LAND.

Know all men by these presents that the Hon'ble the Lieutenant Governor of the North Western Provinces, has been pleased to confer on \_\_\_\_\_, his heirs, executors, administrators and assigns, the grant of a tract of waste land measuring \_\_\_\_\_ British statute acres \_\_\_\_\_ situate in \_\_\_\_\_ to be holden by him on the conditions hereafter stated, that is to say, for the first 50 years on the following conditions:

1. The grantee is to clear according to the undermentioned proportions the whole tract within the period of twenty years with the exception of \_\_\_\_\_ acres of irremediably barren land, and  $\frac{1}{4}$ th, or \_\_\_\_\_ acres of the remaining cultivable land, which is left at the disposal of the grantee, if the conditions are fulfilled.

2. If no commencement be made to clear within the first year, the Settlement is to be void, and the grant resumable by Government, who may dispose of it, as they think proper.

3. If \_\_\_\_\_ acres be not cleared and cultivated within the first five years, the uncultivated land is to be at the disposal of Government, and the grantee is to be liable to a fine of 4 annas for every one of the \_\_\_\_\_ acres remaining uncultivated.





The grantee will have no claim on the Government for making or repairing private roads.

9. The standard of measurement is to be the British acre, consisting of 4840 square yards, and the Government shall be at liberty at any time to measure the land with the view of ascertaining that the conditions, respecting the clearance of the specified portion of land by each of the specified periods, have been fulfilled.

10. The grantee is to erect permanent boundary marks round his grant, and to keep them in a state of repair.

11. The cultivated portion of the grant is to be considered a *Khulisah mehal*, *i. e.*, an estate paying revenue to Government, and subject to all the conditions attaching by law to such tenures. The grantee is to be considered during the currency of the lease as the proprietor of such a mehal or estate, and subject to all the liabilities legally attaching to such persons.

12. This grant conveys a right to the land for the purposes of cultivation, and to all the products of the cultivated land, but does not give a right of property in the spontaneous products of the land, or in the minerals which may lie upon or beneath the surface. Wherever any persons have been accustomed to use or consume these products, the grantee shall not interfere with them, so long as they do not trespass upon, or otherwise injure the cultivated portion of the land. Where no customary right to such products exists, the Government, if it does not require the products itself, permits the grantee to use or to consume them, subject to such conditions as it may have imposed, or may see fit at any future time to impose.

13. For the preservation of the public peace, the grantee shall on the requisition of the Magistrate maintain a chowkeedar for every 60 houses or families resident on the grant. The chow-

keedar shall receive for his support either 5 acres of good cleared land rent-free, or a monthly money allowance of not less than Rs. 2-8. For every three chowkeedars, there shall also be maintained at the expense of the grantee a Goryt, or reporter, with a jagheer of not less than 3 acres of good cleared land, or a monthly allowance of not less than Rs. 2.

14. The Government reserves the right, which it every where possesses, over all running streams of water, whether for purposes of irrigation, or navigation, and, whenever it sees fit, can assume the control of the waters, and distribute them in such manner and on such conditions, as may seem most conducive to the public good. The right over these waters can only be obtained by individuals, under special grant of the Government.

15. The lands included in this grant are shewn in the sub-joined table:—

| No. in Map. | Name of Grant. | Name of Grantee. | Total Area in Acres. | Deduct irretrievably barren acres. | Remains useful Area acres. | Deduct $\frac{1}{2}$ as approved by Government. | Area to be engaged for. |
|-------------|----------------|------------------|----------------------|------------------------------------|----------------------------|-------------------------------------------------|-------------------------|
|             |                |                  |                      |                                    |                            |                                                 |                         |

Boundaries, ..... North, \_\_\_\_\_  
 East, \_\_\_\_\_  
 South, \_\_\_\_\_  
 West, \_\_\_\_\_

And provided the said conditions be well and truly fulfilled, then from and after the lapse of the same term, the lands



3 Temporary boundary marks must be thrown up of earth, stone or wood, as may be most convenient, at the places where permanent marks will hereafter have to be erected, and all these marks should be shown on the map, in some appropriate manner.

4. The land in each allotment must then be classed as culturable or unculturable, according to the general estimate of similar land in the vicinity, which may be at the time cleared and occupied.

5. The several allotments thus formed must be surveyed and numbered and a list made, giving the number and boundaries of each, and its culturable and unculturable area.

6. A map of each allotment must be furnished bearing its distinguishing number. The map must be on the scale of 4 inches to the mile, and will shew the boundary marks, the culturable and unculturable area, the open and forest land, the course of streams, roads, pathways, &c.

7. A map must be furnished of the whole tract, on a scale of one inch to the mile, shewing the boundaries of each allotment and its number, with the general geographical features of the country.

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# APPENDIX No. XXII.

(Vide Paragraph 213.)



## RULES REGARDING ALLUVION AND DILUVION.



CIRCULAR ORDER BY THE SUDDER BOARD OF REVENUE.

*No. 16 of 1848, dated the 19th of Sept., 1848.*

The Sudder Board of Revenue are pleased to issue the following instructions, regarding the steps to be taken by Collectors, in examining and reporting upon the changes which are liable to occur in alluvial lands.

2. Every Collector is required, as a preliminary measure

to draw out for each Tuh-seeldaree, a list of the villages situate within its limits liable to increment or decrement of area by the action of a river.

| Mehal. | AT THE TIME OF SETTLEMENT. |              |             |        | ON LAST REVISION. |              |             |        | REMARKS.                                                                                                                                                                                                                                   |
|--------|----------------------------|--------------|-------------|--------|-------------------|--------------|-------------|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|        | Area.                      |              |             |        | Area.             |              |             |        |                                                                                                                                                                                                                                            |
|        | Total.                     | Malgoozaree. | Cultivated. | Jumma. | Total.            | Malgoozaree. | Cultivated. | Jumma. |                                                                                                                                                                                                                                            |
|        |                            |              |             |        |                   |              |             |        |                                                                                                                                                                                                                                            |
|        |                            |              |             |        |                   |              |             |        | This Mehal has not been altered.<br>There is a small increment here, but not to an extent requiring revision.<br>The decrement in this village has been separately reported on.<br>The increment here is large and requires investigation. |

This list should be mehalwar, and should show the total, the malgoorzaree, and the cultivated area, as well as the jumma at the time of settlement, and also at the time of the last revision of assessment.

3. At the close of the rains, and when the rivers have sufficiently subsided, the whole of these mehals must be visited by the Tuhseeldar, who will enter in the column of remarks such information regarding each mehal, as he may be able to obtain. In every case of decrement, where the zameedars claim enquiry and reduction, he must state the grounds, upon which they make the demand, the nature of the land said to be cut away, and his opinion regarding the claim, founded upon such summary enquiry as he can easily make, and his own personal knowledge of what has occurred. From this report, the Collector will be able to gather what cases are likely to require investigation, and in what no further orders are necessary.

4. On the 1st of November, or as soon after as conveniently practicable, the Collector or Deputy Collector, in company with the Tuhseeldar, should repair to the vicinity of such tracts as are reported to have suffered any change requiring investigation, and take up and decide every case that may have arisen.

5. At the close of the investigations, those cases in which such changes are ascertained to have taken place, as render an alteration of assessment necessary, should be submitted in the following classes —

- I. Settlements in consequence of increment.
- II. Settlements in consequence of decrement.
- III Settlements of new mehals formed by the river

I. Whenever the addition of cultivated grazing or otherwise productive land, amounts to 10 per cent. more than the cultivated

area of any mehal at the time of settlement, a new settlement of the freshly gained lands alone, or of the entire mehal, at the option of the malgoozar, must be made and reported as a summary settlement. On the field map of the village, or if necessary in a supplemental map, the additional land acquired from the river must be indicated in detail; that part of it which is cultivated or capable of cultivation, being distinguished from the rest. A detailed statement of the area, and of its estimated value should accompany the report, along with the original Settlement Forms II. and III.

II. In all cases where by change in the course of the river or by the action of the stream, a similar proportion, viz. 10 per cent. of the cultivated or otherwise productive area, or 10 per cent. of the assets, calculated upon the cultivated area of the last settlement, may be lost, a fresh settlement of the mehal must be made, and the loss is to be marked with a red line in the field map, a detail being given in the report.

III. Whenever lands are thrown up, that, under Regulation XI. of 1825, do not belong to any particular mehal, they must be erected into a new estate, and settled: and the Collector must apply for permission to bring the new mehal on the Rent Roll of the district. In such cases a field map, with detail of the measurement and estimate of the value of the lands, will accompany the report.

6. After any summary settlement thus effected, no further change is to be made in the assessment until a further increment or decrement to the amount of 10 per cent. of the area or assets ascertained at the last summary settlement, take place.

7. Whenever a mehal is utterly cut away by the river, so that no portion of it remains as a land mark, the mehal is to be struck off the Rent Roll of the district.



8. The Collector is required to submit a yearly report of the investigations directed in this Circular, which should reach the Commissioner by the 1st of April, and should no cases of increment or decrement have occurred, he must certify in his report to that effect.

9. Commissioners are requested to see that these rules are carefully neted up to, and to report yearly before the end of May, the operations in the several districts under their charge.

10 When such extensive alterations have taken place in the course of a river, or the formation of alluvial deposits, as to render it expedient that a professional survey of the new outline be obtained, the Local Authorities should bring the circumstance to the notice of the Board.

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## APPENDIX No. XXIII.

(Vide Paragraph 215.)

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### COMPENSATION FOR LAND TAKEN FOR PUBLIC PURPOSES.

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#### *Circular Order Sudder Board of Revenue, No. IV.*

22. Copy of a resolution of Government, dated 30th of January, 1829, is subjoined, to the rules of which the Board request you will cause effect to be given in all cases of the occupation of land for military purposes, and for the adjustment of the compensation to be assigned to the owners.

23. "No lands are to be permanently occupied by the Military Authorities, until authorized by Government to do so.

24. "When any lands may be required for such purposes, the Executive Engineer, or such other officer as may be appointed to the duty, shall carefully survey the land proposed to be taken, and shall furnish a map or plan of the same, so prepared as to obviate all doubt as to boundaries, with a statement of the area noted thereon.

25. "The map or plan, after having been approved by Government in the Military Department, shall be forwarded to the Collector of the district, who shall thereupon proceed without delay to ascertain in the manner prescribed by Regulation I. 1824, what private rights and interests attach to the land, and to arrange for the transfer of it under the instructions of the Commissioner of Revenue and Circuit. The Commissioner shall in such cases exercise the powers, specified in Clause 2, Section 3 of the abovementioned Regulation, and shall also, of course, issue such

instructions to the Collector as he may deem proper in regard to the purchase of the land by private bargain, if that mode of acquiring it be adopted.

28. "When the necessary arrangements have been completed for the transfer of the land to Government by private bargain or the award of arbitrators, the Commissioner, after carefully seeing that all private claims have been satisfied or adjusted, and that the aggregate of the several parcels, specified in the proceedings of the Collector or Arbitrators, agrees with the area given by the survey, or that the differences are satisfactorily explained, shall be authorized to direct payment of the sums receivable by the owners, and the transfer of the lands to the Military Authorities, reporting the result to Government in the Revenue Department, through the Sudder Board of Revenue."

29. When remission of revenue may be claimed by landholders as compensation for lands taken from them by Government for the construction or alteration of Public Roads, you will be pleased to direct the accompanying Form of report to be adopted in submitting such claims for sanction.

30. In proposing compensation on account of cultivated lands taken up for Government purposes, calculation should be made of the overage jumma rate per acre of the whole cultivated area of the mehal, with an additional 10 per cent, for loss of profits. If the land is uncultivated, the malgoozarcie rate should be the basis of calculation. Where these rates are exceeded, the reason should always be given.

31. In these, and in all other instances, in which there may be occasion to mention the quantity of land which forms the subject of reference, care must be taken to give the amount in statute acres, and not in beegahs, of which the value varies in almost every district.

*Detailed Statement of sums due to \_\_\_\_\_ on account of Remission and Compensation for lands taken  
for the public road in \_\_\_\_\_.*

| 1   | 2                | 3                                 | 4                   | 5                              | 6                            | 7                                      | 8                                            | 9                                 | 10                 | 11                                  | 12                      | 13                          | 14                                                                | 15                               | 16       |
|-----|------------------|-----------------------------------|---------------------|--------------------------------|------------------------------|----------------------------------------|----------------------------------------------|-----------------------------------|--------------------|-------------------------------------|-------------------------|-----------------------------|-------------------------------------------------------------------|----------------------------------|----------|
| No. | Name of village. | Quantity of lands in cultivation. | Summa for one year. | Rate of compensation per acre. | Rate of settlement per acre. | Period for which remission is claimed. | Amount of remission due to the end of _____. | (Quantity of land in cultivation. | Summa of one year. | Period for which summa is demanded. | Amount due up to _____. | Balance due to individuals. | Add value of grain, trees, houses, wells for the first year only. | Total amount due to individuals. | Remarks. |

*Extract (Paras 5 and 6,) of a Letter from the Secretary to Government, in the N W P, to the Secretary, Sudder Board of Revenue, N W Provinces, dated Agra, the 27th January, 1845, No. 360*

*Para 5* The Canal Officers shall settle all compensation regarding houses, trees, crops, wells and buildings, and shall pay the money from their own Treasury, taking receipts as vouchers, and acquittances from the owners. The Revenue Officers are always at liberty to represent any case, in which they find the compensation awarded to be inadequate, or the proceeding to have been conducted in any objectionable way.

*Para 6* The Collector shall settle compensation regarding land however occupied, whether by crops or gardens, whether cultivated, culturable or barren, whether khalisch or lakhuraj. In such cases the Canal Officer as soon as he has laid down his line (dag hal) should give certificates to the Tahseeldar and Collector stating the quantity of land he requires, and which he has marked off, and the dates on which he requires that it be vacated. This date should generally be that on which all the standing crops will be cut at the termination of the current Fushlee year. It will then rest with the Tahseeldar immediately to ascertain and report to the Collector how and by whom the land is occupied, and on what terms remission of jumma or compensation should be given under existing rules. It will rest with the Collector to provide that the terms be definitively settled by the time, when the land is required by the Canal Officers, or as soon after as possible, and that no unnecessary demand is made on the zameendars for the land thus taken. The Collector when reporting to the Commissioner his proposed remission for the confirmation of Government, will furnish a copy of his report to the Director of the Canal, in order that an opportunity may be afforded to that Officer, of offering any remarks on the transaction that may occur to him as affecting the charge on his works.

No. 566 of 1848.

From

J. THORNTON, Esquire,

*Secy. to Govt. N. W. P.,*

To

W. MUIR, Esquire,

*Secy. to the Sudder Board of Revenue, N. W. P.**Dated Agra, 15th Feb., 1848.*

Sir,

Rev. Dept. It has been brought to the notice of the Lieutenant Governor that the arrangements made in Para. 6, of my letter to your predecessor, dated January 27th, 1845, have not been carried out in all cases, with that promptitude which is necessary for the avoidance of hardship and injustice to the proprietors, whose land may be occupied by the Canal.

2nd. It is evident that, unless the suspension of the Government demand on the land that may be occupied is made to have effect, for the time that the land is so occupied, the proprietors are unjustly harassed by a demand, which must ultimately be remitted. In order to insure promptitude in this respect, the following instructions should be observed.

3rd. The suspension, consequent on the occupation of the land, will have effect for the kists due on the crop, the growth of which may be prohibited in consequence of the intended occupation of the land. With good management on the part of the Canal Officers it should never be necessary to remove a growing crop, but if such necessity should arise, they must themselves give a compensation, which shall cover the price of the standing crop, and consequently satisfy the Government demand on that crop. No

claim however will be admitted for crops grown notwithstanding warning given by the Canal Officers.

4th When the Canal Officers determine on the occupation of land, they will measure its extent, and mark off on the ground the limits of the land they require. So far as may be in their power, they will mention the villages, within which the land lies, and the names of the proprietors. They will immediately forward to the Tuhseeldar a memorandum in the Vernacular stating these particulars, and will at the same time transmit to the Collector a copy of the memorandum. They will also warn the proprietors of their intentions, and on giving this warning will be at liberty to enter on occupation of the land.

5th The Tuhseeldar will immediately serve written notices on the proprietors, taking their receipts for such notices. He will also ascertain from the proprietors or the village putwarrees, the proximate amount of the remission, which will have to be granted under existing rules, and, if he be able, will take from the proprietors a *razzenamth*, intimating their acquiescence in the proposed terms. He will forward to the Collector his report, to this effect, within one week from the receipt of the Canal Officer's memorandum, and will abstain till further orders from making any demand for the amount thus recommended for remission.

6th. The Collector on the receipt of the Tuhseeldar's report will immediately examine the account, and check it by such information as his Office furnishes. He will then issue his orders to the Tuhseeldar, correcting or confirming the adjustment, but always directing the suspension till further orders of such amount of the Government demand as he may consider just. He will at the same time report the transaction in the usual manner through the Commissioner to the Sudder Board of Revenue for confirmation. This report should be made within one month from the date on which the Tuhseeldar's communication was received.

7th. The claims should be taken up as quickly as the ground is appropriated. If the appropriation of the ground be continually going on, the Canal Officer should, at the close of each week, send to the Collector and Tuhseeldar his memorandum of the land, which he has determined on appropriating within the preceding week. He should never occupy the land till he has sent in the memorandum, and given warning to the proprietors, nor should he delay the transmission from uncertainty as to the quantity of land which he may eventually require. He should take whatever he immediately requires, and can subsequently take more, if he then require it. The memorandum should be never delayed on account of the smallness of the quantity of the land to which it relates. If land, which has once been taken, be no longer required, it can be immediately relinquished to the proprietors, and the relinquishment notified to the Collector and Tuhseeldar, in order that it may be brought again on the rent roll.

8th. The Lieutenant Governor trusts that all Officers, both in the Land Revenue and Canal Departments, will co-operate in punctually carrying out these instructions. The Director of the Canal will positively prohibit the Executive Officers from occupying land till they have measured it and marked it off, and till they have sent in the memorandum to the Collector and Tuhseeldar, and warned the proprietors; and the Commissioner will provide that no delay take place on the part of the Collector and Tuhseeldar in acting with the required promptitude on the information that may be afforded them. The Commissioner and Director should freely communicate and bring to each other's notice any instance of neglect of these instructions, which they may discover on the part of the Officers of either Department. The most effectual means of preventing omissions of this duty will consist in the opening of check Registers by Executive Officers, Tuhseeldars and Collectors, in which the date of each step of every transaction of this nature should be shown in a tabular form. The register may easily be kept in the Vernacular language, but as the operation



will quickly come to a termination, it does not seem necessary to prescribe any particular form.

9th. Collectors of Land Revenue will need to bear in mind, that the occupation of land for Government purposes in this manner tends in most coparcenary villages to disturb the existing relations amongst the several sharers and to give rise to disputes, which may be detrimental to the prosperity of the whole proprietary body, whenever the land is divided and separately possessed by the several coparceners, the party whose land is taken will be entitled either to the possession of other land in the village or to the benefit of the entire remission on his own holding. It will be requisite therefore in such cases not only to remit a certain amount of the Government demand, but also to declare in what way the particular individual or puttee is to be compensated for the land which has been occupied. Whenever the rights in a village are according to ancestral shares, it may possibly be that the occupation of any considerable portion of the cultivated lands of a village, will involve the partition and reallocation of the whole lands. The Collector should be required to state in his report that he has adverted to this particular feature of each case and has made provision for it.

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## APPENDIX No. XXIV.

(Vide Paragraph 235.)



### *Memorandum.*

1st. It is very desirable to collect together all the statistical information which has been acquired during the late settlement, to throw it into a convenient form, and publish it for general information. The object of the undertaking is strictly practical. It should form an official history of each district and contain all that will enable the public officers of Government to understand the peculiarities of the district and conduct its administration.

2nd. There should be a separate volume for each district as at present constituted.

3rd. Each volume should consist of three parts—the Narrative, the Tabular and the Geographical.

4th. The Narrative portion should comprise in the first place a general account of the whole district, its position, features, capabilities, history before our acquisition of the country and since as far as can be known, when it assumed its present limits, what changes have occurred in the Judicial, Magisterial, or Revenue jurisdictions. Lists of Judges, Collectors, and Magistrates with dates assuming charge. Dates of introduction of special measures; e. g. Special Commission under Regulation 1, 1821. Mafee Deputy Collectors, Commission under III. 1828. Dates on which changes of system took effect, such as cessation of powers of Provincial Courts, confirmation of Criminal Powers on Session Judges, &c.

5th. Local divisions should be stated; pergunnahs, taluqs, thannahs, moonsiffes. These may conveniently be tabulated in the body of the narrative and should show the pergunnahs, &c., geographically arranged from N. W. to S. E. and the area, jumma, population of each.

6th From generals the account should proceed to details pergunnah by pergunnah, arranged in the order in which they stand in the table.

7th. The fiscal history of each pergunnah should be given—former assessments as contrasted with the present. A correct jumma wassil bakce from the commencement of our rule to the present time would be most curious, if it could be given. This should be according to the Fuslee year up to 1810-11, and after that the Commercial year. There should also be a note of all sums remitted as irrecoverable from first to last, with mention of the year for which and on which remitted,

8th. The tenures should be described and classed as accurately as may be, and all the peculiarities of the agricultural population shown, their tribe, or caste, early history, present states, rank, and character

9th. The chief towns should be mentioned, their size, products, rise, former state, present state, probable prospects.

10th Any remarkable suits or proceedings should be noticed, the dissolution of old farms or talooquas, the fall of old influential families or the rise of new ones, effects of the Special Commission, general effect of Revenue and Judicial system whenever observable, as transferring property from one class of men to another.

11th. The fullest particulars should be given regarding the last settlement, when commenced, by whom conducted, when completed, and on what principal, how it has subsequently worked. Settlement reports should be printed entire in an Appendix.

12th. Statistical information should be given regarding education, the number of schools and scholars, the subjects taught and emoluments of teachers.

13th. Means of improvement, rivers capable of being turned to account for purposes of irrigation or navigation, markets which might be opened by new roads; tanks, reservoirs, bunds which might be formed; drainage where required.

14th. All the authorities on which the statements are based should be carefully given; whether books, official records or personal observation.

15th. The tabular portion of the work should contain the names of all the mouzahs in each pergunnah, mafee as well as khaliseh, nothing being omitted, so that the total of the detail should give the particulars of the whole pergunnah. The arrangement should be according to the Persian alphabet, the words being turned into English according to the plan of the Record Committee.\* The principle of the detailed tables is to give all the details, but no totals, as deduced from the details. The entries should mostly be taken from the General Statement of the Settlement. Great care will be necessary in the compilation of these tables; unless accurate they will be valueless. The arrangement should be strictly according to the Vernacular alphabet, looking to the second letters when the first are the same, to the third, when the first and second are the same, and so on. Natives seldom understand this.

16th. It will be most economical to prepare the tables first in the Vernacular, and then to translate them into English.

17th. The geographical portion will consist of pergunnah and district maps.

18th. The pergunnah maps should be on the scale of one mile to an inch, and show the village boundaries of every mouzah, with the village site, roads and streams.

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\* See Directions for Settlement Officers, Appendix No. 1.

19th. The district maps should be on the scale of 4 miles to an inch, and should show the site and name of all villages, containing more than 250 houses, and as many smaller villages, as possible. The mode of writing will show the size of the village, the representation of the village site and its peculiarities. Roads and streams will be marked. The division and coloring by *pergunnahs*.

20th. There should be also three skeleton maps, showing only the *pergunnahs* and their chief towns, and colored according to *tahseels*, *thannahs*, and *moonsiffes*. Where the Customs line runs, another skeleton map should show the Customs line, *chowkees*, *beats*, &c.

21st. These maps will be engraved in the best style and will form a volume for each District.

|                                                       |     |     |                                     |
|-------------------------------------------------------|-----|-----|-------------------------------------|
| Under 250 Houses, ...                                 | ... | ... | Agra.                               |
| From 250 to 1000 Houses, ...                          | ... | ... | Agra.                               |
| From 1000 to 2000 Houses, ...                         | ... | ... | AGRA.                               |
| Above 2000 Houses, ...                                | ... | ... | AGRA.                               |
| Tannah, ..                                            | ... | ... |                                     |
| Tahseeldarcé, ...                                     | ... | ... |                                     |
| Moonsiff's Court. .                                   | ... | ... |                                     |
| Police Chokee. ...                                    | ... | ... |                                     |
| Open Customs Post, ...                                | ... | ... |                                     |
| Market, ...                                           | ... | ... |                                     |
| <div> <div></div> <div>M. F.</div> <div></div> </div> |     |     | The day of the week under the site. |
| Kusbahs or Pergunnahs, ...                            | ... | ... |                                     |
| Sudder Station, ...                                   | ... | ... |                                     |
| A Post Office, ...                                    | ... | ... |                                     |
| A Dik Station, ...                                    | ... | ... |                                     |
| A Fort ..                                             | ... | ... |                                     |
| Several of the above united, ...                      | ... | ... |                                     |
| M. W.                                                 |     |     |                                     |
| A foot path, ..                                       | ... | ... |                                     |
| A Carriage Road, ...                                  | ... | ... |                                     |

Register of Mouzals in Purnannah

CXXXIV

APPENDIX NO. XXIV.

| No. in Purnannah. | Name of Village in Oordoo.                                                                        | The Oordoo names to be converted into English according to the scheme given. | If the Jinnam of rent-free Mouzals released for the life of incumbents be fixed, it may be entered here. | Total Area.                         | Service lands and Jagheer as well as small Mafees. | Assessed Area.                                                                                                        | Population in 184                                                                                                                                                                                               | REMARKS.                                                                                                                                                                         |
|-------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------|----------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                   |                                                                                                   |                                                                              |                                                                                                          |                                     |                                                    | <div> <div>Cultivated.</div> <div> <div>Irrigated.</div> <div>Unirrigated.</div> </div> <div>Culturable.</div> </div> | <div> <div>Hindoo.</div> <div> <div>Cultivators.</div> <div>Non-Cultivators.</div> </div> <div>Mahomedans and others not Hindoos.</div> <div> <div>Cultivators.</div> <div>Non-Cultivators.</div> </div> </div> |                                                                                                                                                                                  |
|                   | To be arranged according to Oordoo Alphabet, and all Villages inserted whether Mafce or Khafiseh. | The Oordoo names to be converted into English according to the scheme given. | If the Jinnam of rent-free Mouzals released for the life of incumbents be fixed, it may be entered here. | To be taken from scientific Survey. | Service lands and Jagheer as well as small Mafees. | <div> <div> <div>Irrigated.</div> <div>Unirrigated.</div> </div> <div>Culturable.</div> </div>                        | <div> <div>Hindoo.</div> <div> <div>Cultivators.</div> <div>Non-Cultivators.</div> </div> <div>Mahomedans and others not Hindoos.</div> <div> <div>Cultivators.</div> <div>Non-Cultivators.</div> </div> </div> | <p>Here may be noted whether the Village was formerly Mafce or is now released in perpetuity, whether it is an emporium for trade—manufacturing City—or any similar remarks.</p> |

| No. in Pergumuh. | Name of Village<br>in Oordoo. | Name of Village in<br>English. | Summa. | Total Area. | Rent free. | Assessed Area. |      |             |         | POPULATION IN 1843 |              |                                  |                  | REMARKS. |              |                  |
|------------------|-------------------------------|--------------------------------|--------|-------------|------------|----------------|------|-------------|---------|--------------------|--------------|----------------------------------|------------------|----------|--------------|------------------|
|                  |                               |                                |        |             |            | Cultivated.    |      | Culturable. | Hindoo. | Non-Cultivators.   |              | Mahomedan and others not Hindoos |                  |          |              |                  |
|                  |                               |                                |        |             |            |                |      |             |         | Irrigated.         | Unirrigated. | Cultivators.                     | Non-Cultivators. |          | Cultivators. | Non-Cultivators. |
|                  |                               |                                |        |             |            |                |      |             |         |                    |              |                                  |                  |          |              |                  |
| 1                | ...                           | Ukburpoor,                     | 600    | 700         | 20         | 145            | 356  | 50          | 204     | 50                 | 44           | 39                               |                  |          |              |                  |
| 2                | ...                           | Ootree, ..                     | 600    | 900         | 60         | 200            | 384  | 90          | 178     | 16                 | 102          | 24                               |                  |          |              |                  |
| 3                | ...                           | Oomree, ..                     | 1400   | 2000        | 78         | 356            | 1245 | 150         | 623     | 96                 | 213          | 17                               | 1-3              |          |              |                  |
| 4                | ...                           | Doulutgunj.                    | 400    | 500         | 26         | 148            | 235  | 120         | 23      | 9                  | 208          | 34                               |                  |          |              |                  |
| 5                | ...                           | Doonree, ..                    | 800    | 700         | 32         | 283            | 301  | 62          | 194     | 41                 | 67           | 20                               | 4                |          |              |                  |
| 6                | ...                           | Rowain, ..                     | 496    | 642         | 46         | 157            | 312  | 19          | 286     | 19                 | 0            | 7                                |                  |          |              |                  |
| 7                | ...                           | Raince, ..                     | 500    | 597         | 15         | 98             | 321  | 14          | 175     | 43                 | 56           | 2                                |                  |          |              |                  |
| 8                | ...                           | Suckrowda,                     | 2945   | 3100        | 79         | 1450           | 1562 | 148         | 1462    | 59                 | 85           | 0                                |                  |          |              |                  |
| 9                | ...                           | Sainpoor, ..                   | 3181   | 3266        | 35         | 860            | 1218 | 245         | 1840    | 15                 | 0            | 0                                |                  |          |              |                  |
| 10               | ...                           | Sooyantpoor,                   | 600    | 781         | 98         | 99             | 402  | 121         | 200     | 167                | 54           | 417                              |                  |          |              |                  |
| 11               | ...                           | Gurwarah,                      | 300    | 456         | 54         | 102            | 231  | 27          | 119     | 36                 | 74           | 0                                |                  |          |              |                  |
| 12               | ...                           | Gowree, ..                     | 300    | 297         | 8          | 105            | 45   | 38          | 78      | 40                 | 120          | 26                               | 2                |          |              |                  |

*List of changes affecting the Pergunnah Register.*

1. OOMREE.—At the time of Settlement 5 biswahs of this village was settled with Ghous Ali, and 15 biswahs, with Bhulun Singh, and Mewah Ram.—see *Settlement Roubucarree, dated 14th March 1841.*
  2. GOWREE.—At the time of Settlement a portion of this village bearing a jumma of Rs. 190 was settled with Ghous Ali, and the remainder bearing a jumma of Rs. 107 with Hingun Khan.—see *Roubucarree, dated April 7th, 1841.*
  3. OOMREE.—The jumma of this mouzah was reduced Rs. 50 on account of diluvion as by *Roubucarree of July 19th, 1844.*
  4. DOOMREE.—Was divided 8 annas to Ghous Ali and 8 annas to Teeka Ram.—see *Roubucarree of September 26th, 1844.*
- N. B.—The entries in this Register correspond with those in the Malgoozarree Register. The occurrences noted above are the only ones which affect the entries in the Register, and therefore are the only ones which need be mentioned here.
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## APPENDIX No. XXV.

(Vide Paragraph 217.)



*Orders investing Collectors with powers under Reg. VII. 1822.*

NOTIFICATION BY THE LIEUTENANT GOVERNOR.

No. 4350 of 1818.

*Revenue Department, the 12th September, 1818.*

1st. The Hon'ble the Lieutenant Governor is pleased to invest all Collectors and Deputy Collectors in the ceded and conquered Provinces, and in the Delhi Division, with special powers under Section 20, Regulation VII. 1822, and in the province of Benares, with the same powers under Section 3, Regulation IX 1825.

2nd. At the same time, the attention of all Officers in the Revenue Department is desired to the following remarks on the nature of the powers thus entrusted to them, and the mode in which they are to be exercised.

3rd. The object of the measure is to enable the Collectors to complete the record of rights in land, which should have been made at the time of settlement, and to correct the existing record whenever it is found to be at variance with fact.

4th. The power is to be restricted to the declaration of rights in possession. The extent and nature of these rights may be defined, but the claim of a person who has been out of pos-

session for a year cannot be heard, nor can a right, which has been clearly enjoyed by one of two parties in possession, be transferred to another. Rights in common property may be declared and defined, and partition ordered. The terms of Section 14, Regulation VII. 1822, sufficiently define the limits of the powers which are to be exercised. The provisions of Section 16 are not put in force.

5th. The Revenue Officer is not bound to take up every complaint that is made to him, nor is he restricted in his investigation to the consideration of the precise point, which is stated by the petitioner. He is competent to refuse an investigation, where he does not consider it necessary, and he is competent of his own proper motion to enter upon an investigation, or to extend, in such manner as he may think fit, an investigation that has been commenced on the petition of a party : therein consists the main distinction between the jurisdiction of the Dewanny Courts, and of the Revenue Authorities. The former cannot refuse to consider any question that is placed before them by a person who considers himself aggrieved, and must confine their enquiry to that question. The Revenue Authorities can decline an enquiry which they think unnecessary, and they can originate an enquiry which they think necessary.

6th. An appeal will always lie to the Commissioner on both points, viz., on the refusal to enquire when enquiry is desired, and on the determination to enquire, when enquiry is not desired. The Commissioner can revise the proceedings of a Collector or Deputy Collector, without an appeal being preferred to him, and he can summarily reject an appeal, if he considers his interference unnecessary.

7th. In order to ensure regularity of procedure, every Collector should open a file of cases under Section 14, Regulation VII. 1822.

*8th.* Cases investigated under the regulation will regard whole mouzahs, or parts of mouzahs, or the entire property, or one or more particular rights of an individual. They must be numbered and entered on the file, according to the date of institution. Cases may be brought on the file either by the petition of a person considering himself aggrieved, or by special order of the Officer. When a petition for enquiry is rejected from any cause whatever, the case must still be entered on the file. It may be considered sufficient reason for rejection of the petition that the Collector has not leisure, as it is evidently impossible that he should at once enter upon the investigation of all such questions. The petitioner always has his remedy in the Civil Court. It will, however, rest with the Commissioner to determine on appeal, whether the case is of so much importance as to require that it be immediately decided to the preference of other work. The Commissioner or the Sudder Board of Revenue is also competent to interdict the hearing of such cases in any particular district, or before any particular Collector or Deputy Collector when they consider it expedient to do so.

*9th.* When a Collector by his own order places a case on the file, he must record a proceeding setting forth the grounds of his determination to make the enquiry. The Commissioner on the appeal of any dissatisfied party can decide, whether the grounds assigned are sufficient, or whether the proposed course of procedure is otherwise expedient. The Commissioner should be careful that the Collector's file be not overloaded, so as unnecessarily to cause the agitation of many questions, which cannot be brought to an immediate issue.

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# APPENDIX No. XXVI. (Vide Paragraph 280.)

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## No. I.—COLLECTOR'S RETURN:

*Report of Summary Suits in Zillah — for the month of — 18—.*

| Name and designation of Officer. | Remaining at the close of the last month. |           |         | Entered during the month.            |           |         | Total.                               |           |         | Decided on their merits.             |           |         | Adjusted or withdrawn.               |           |         | Total.                               |           |         | Remaining at the close of the month. |           |         | Date of oldest case remaining on the file at the close of the month. | Remarks. |
|----------------------------------|-------------------------------------------|-----------|---------|--------------------------------------|-----------|---------|--------------------------------------|-----------|---------|--------------------------------------|-----------|---------|--------------------------------------|-----------|---------|--------------------------------------|-----------|---------|--------------------------------------|-----------|---------|----------------------------------------------------------------------|----------|
|                                  | Suit for Rent, Revenue, or Replevin.      | Exaction. | Ouster. | Suit for Rent, Revenue, or Replevin. | Exaction. | Ouster. | Suit for Rent, Revenue, or Replevin. | Exaction. | Ouster. | Suit for Rent, Revenue, or Replevin. | Exaction. | Ouster. | Suit for Rent, Revenue, or Replevin. | Exaction. | Ouster. | Suit for Rent, Revenue, or Replevin. | Exaction. | Ouster. | Suit for Rent, Revenue, or Replevin. | Exaction. | Ouster. |                                                                      |          |
|                                  |                                           |           |         |                                      |           |         |                                      |           |         |                                      |           |         |                                      |           |         |                                      |           |         |                                      |           |         |                                                                      |          |



## APPENDIX No. XXVII.

(Vide Paragraph 299.)

—५८७३५—

NOTIFICATION BY THE SUDDER DEWANNY ADAWLUT, N. W. P.

No. 1859, dated 14th December, 1846.

The following rules, for the attachment and sale of property in satisfaction of decrees of the Civil Courts having been approved by the Supreme Government under Sec. 11, Act IV. of 1846, are published by order of the Sudder Dewanny Adawlut, North Western Provinces, for general information and for the guidance of the Judicial authorities.

*Rules for the sale of Land, or of rights and interest in Land paying Revenue to Government, in execution of the decrees of the Civil Courts as required by Sec. 11, Act IV. of 1846.*

I. Sales of land or of rights and interest in land in satisfaction of the decrees of the Civil Courts shall be held by Collectors of Land Revenue on the 20th day of each month in the year, not being a Sunday or other close Holiday, in which case they shall be held on the next office day after such Sunday or other close Holiday.

II. Whenever a Court of Civil Judicature shall have occasion to bring to sale in satisfaction of a decree the rights and interests alleged to be possessed by any person in a mehal or other Landed Property paying revenue to Government (the said property not being such as the Judicial authorities are legally empowered

to sell without reference to the Revenue Officers of Government) the Court enforcing the decree shall transmit direct to the Collector or other subordinate officer, to whom the duty may be committed a requisition to that effect, in a roobucarree, embodying therein the information required by Section VII, Act IV. of 1846 agreeably to the Form appended (A)

III. In cases, in which it may appear expedient to attach lands intended or ordered to be sold in satisfaction of a decree, the Court shall address an injunction accordingly to the Collector, or other officer as aforesaid, who shall immediately attach and keep charge of them, under the rules in force for the attachment of land on account of arrears of Government Revenue, for such period as the Court enforcing the decree may direct. It shall be the imperative duty of the Civil Courts to issue instructions to the above effect, whenever, from the season of the year, or the representations of parties interested, or on other sufficient grounds, they may see reason to apprehend that embezzlement of the produce will otherwise occur. The surplus collections from the lands so attached after payment of the expences of attachment, and of the instalments of Land Revenue, which may fall due during the period of attachment, shall be held absolutely at the disposal of the Court.

IV. The Collector, or other Officer as aforesaid on receiving a requisition for sale from the Civil Court shall verify the entries regarding the name, jumma, and position of the mahal, in which the property ordered for sale is said to be situate, and finding the said entries correct shall immediately of his own authority issue proclamations, according to the tenor of the requisition, and at the places and in the manner directed by Sec. 8 of the aforesaid Act, in the Form appended (B), provided, however, that it shall rest with the Collector or other officer as aforesaid to determine with reference to the amount required to be realized, whether the whole or a portion, and what portion of the property alleged to be possessed by the defendant, shall be advertised for sale, and to form the said property into one or more lots, and to sell only

such lot or lots, as may be sufficient to realize the same. If any error in the entries regarding the name, jumma and position of the mehal, in which the property ordered for sale is said to be situated, be discovered, reference shall forthwith be made to the Court with a view to its rectification.

V. On the day of sale, it shall be the duty of the Collector or other officer as aforesaid, to lay upon the table for the information of the public, an extract from the Record of Settlement, exhibiting the nature and extent of the rights, interests and liabilities appertaining to the defendant, together with an account showing, so far as it may be ascertainable from the records of his office, the arrear of revenue or other public demand claimable from the mehal, in which the property about to be sold is said to be situate. If the name of the defendant do not appear either in the Record of Settlement or in the Putwarree's Register of intermediate mutations (which is also required hereby to be laid on the table, at the time of sale) the Collector or other Officer as aforesaid shall produce for the information of intending purchasers the report of the Record Keeper of his office to that effect, and shall attach the same to his proceedings.

VI. Objections against *proposed* sales shall be preferred to the Court, enforcing the decree, and shall be disposed of as heretofore by the Courts, agreeably to the provisions of Clauses 4 and 5, Section 4, Regulation VII. of 1825, and it shall not be lawful for the Collector, or other Officer, as aforesaid, to postpone the sale, save under injunction from the Court, received prior to the lot being knocked down, or on unconditional payment of the whole amount proposed to be realized by the sale, or on delivery by the decree-holder of a receipt in full of his demand against the person whose property is about to be sold, or on the occurrence of the contingency contemplated by Section 13, Act I. of 1845, the provisions of which are hereby declared applicable to estates under these rules. Should payment of the amount, to be realized by sale, be made, or the receipt of



the decree-holder be delivered before the lot is knocked down, the Collector or other Officer as aforesaid shall immediately report the circumstance for the information and orders of the Court from which the direction for sale emanated, and shall postpone the sale pending further instructions.

VII. If the Court overrule the objection, then the sale shall be postponed for the period allowed by existing rules,\* for the preferment of a miscellaneous appeal from the order overruling the objection.

VIII. The provisions of Sections 31 and 32 of Act I of 1815 are declared applicable to sales under these rules, and, in case of the sale of any right or interest in a putteedaree estate of the nature contemplated by Act I. of 1841, the provisions of Section 1 of the said Act are hereby declared applicable thereto.

IX. The deposit of 15 per cent. on the amount of the bid having been made good, immediately on the conclusion of the sale in favor of the bidder, the remainder of the purchase money shall be paid before sunset of the 10th day from that on which the sale took place, reckoning that day as one of the ten, or if the tenth day be a Sunday or other close Holiday, then on the first office day after the tenth day.

X. The sum demanded being paid, as required by the preceding Clause, the Collector or other Officer, as aforesaid, will consider the sale completed, and report to the Civil Court the result of their orders for sale, retaining to deposit the amount realized: or, if the purchaser shall neglect or refuse to discharge the purchase money within the period of ten days aforesaid, the lot or such portion thereof, as may be sufficient to satisfy

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\* See Clause 5, Sec. 3, Reg. VIII. of 1825, Cir. Order Sudder Dewanny Adawlat No. 9, dated 15th July 1833, Constructions No 861 and 877, and Cir. Order Sudder Dewy. Adawlat No 26, dated 2<sup>nd</sup> August 1843.

what remains due, shall be immediately notified for resale, agreeably to the terms of Section 8 of the Act, and the 4th Clause of these rules, without previous reference to the Court, to which it shall only be requisite to give prompt information of the same.

XI. Sales of land, or of rights and interests in land, made in execution of decrees of the Civil Courts shall be held to be final, after the expiration of 30 days from the day of sale, provided that intermediately no objection be offered to the legality of the sale: objections so preferred shall be disposed of by the Courts, agreeably to the provisions of Section 5, Regulation VII. of 1825, and in the event of their rejection, the sale proceeds shall be kept in deposit in the Collector's Treasury until the period allowed for the institution of a summary appeal from the order, overruling the objections, shall have elapsed.

See also Circular Order  
Sudder Dewanny Adawlat No. 1, dated 6th  
June, 1828.

XII. As soon as a sale has become final, agreeably to the foregoing rules, it shall be the duty of the Civil Court, from which the order for sale emanated, to give intimation thereof to the Collector or other Officer as aforesaid, and direct him to pay the amount, realized by the sale, to the person entitled to receive it, on application made to that effect, and the Collector, after fulfilment of the Court's instructions, shall transmit the receipt of the person, or persons, to whom the money may have been paid, to the Court for its satisfaction. Purchasers at such sales shall likewise be put in possession of the purchased property by the Collector or other Officer, as aforesaid, under instructions to that effect from the Civil Court; but if the Collector or other Officer, as aforesaid, experience any difficulty in giving possession under the orders of Court, he shall immediately certify to the Court the precise nature of the difficulty, and shall be guided by such instructions as he may receive. If he consider these instructions insufficient to enable him to give effect to the orders of the Court, he shall refer the case to the Com-

missioner of the Division, who will, if necessary, make a further reference to the Sudder Board of Revenue.

XIII. The Collector of Land Revenue in the performance of the duties assigned to him in these rules is the ministerial Officer of the Civil Court so far as regards the execution of the orders addressed to him. But it shall rest with the superior Revenue Officers to provide that the Collector punctually performs the duty assigned to him, and for this purpose they shall institute such check and require such return as they may think necessary. If the Judge of the Civil Court is of opinion from his own knowledge, or from the representations of the subordinate Courts, that the Collector unnecessarily delays or obstructs the progress of any sale or sales, he shall bring the subject to the immediate notice of the Commissioner of the division, who will call upon the Collector for an explanation, and will use every effort that the cause of complaint be removed.

XIV. No act of the Collector or other Officer as aforesaid, under these rules, shall be considered to bar the right of Government to recover its demand by any of the authorized means of realization, all sales made in execution of decrees being declared by Section 10, Act IV. of 1840, to be of the nature of private transfers. But a Collector shall not be competent to appropriate any sum realized by him under these rules to the liquidation of any outstanding demand against the estate, except under an injunction to that effect from the Civil Court, or as provided for in the 3d Clause of these rules, it being understood that in every case of sale, it is a condition of the sale, that the purchaser succeeds to all the liabilities of the former proprietor, and the claims of Government upon the estate are in no way affected by the sale.

XV. All rents, due on the date of sale, or falling due after that date, shall be claimable by the purchasers only, and any receipts for such rents, given by or on behalf of the former proprietors, shall not be deemed a legal and sufficient acquittance.

## FORM A.

REFERRED TO IN THE 2D CLAUSE OF THE RULES.

| Number of Suit and Names of parties. | Designation of Court which made the decree. | Names of person or persons, whose property is to be sold, and names of their fathers. | Sum for which each of the parties, whose property is to be sold is liable, or if not severally liable, the amount proposed to be realized by the sale. | Name and jumma of the Mehal constituting or containing the property to be sold, and the pergunnah in which it is situate. | Specification of the property which the persons are severally alleged in the Schedule of the party applying for execution, to be possessed of. |
|--------------------------------------|---------------------------------------------|---------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
|                                      |                                             |                                                                                       |                                                                                                                                                        |                                                                                                                           |                                                                                                                                                |

## FORM B.

REFERRED TO IN THE 3D CLAUSE OF THE RULES.

*Proclamation is hereby made, that the property noted below will be sold in satisfaction of a decree passed by*

*The sale will take place at the Collector's Cutcherry on or after*

*unless the sum demanded be previously paid, or the sale stayed by order of the Civil Court.*

| Name and Jumma of Mehal, constituting or containing the property to be sold and the pergunnah in which it is situate. | Number of Suit and Names of parties. | Name of person or persons, whose property is to be sold and names of their fathers. | Sum for which each of the parties, whose property is to be sold, is liable, or if not severally liable the whole amount proposed to be realized by the sale. | Specification of the property, which the parties are severally alleged in the Schedule of the party applying for execution to be possessed of. |
|-----------------------------------------------------------------------------------------------------------------------|--------------------------------------|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                       |                                      |                                                                                     |                                                                                                                                                              |                                                                                                                                                |

## APPENDIX No. XXVIII.

(Vide Paragraph 311.)



### RULES FOR TUHSEELDAR'S ACCOUNTS.



CIRCULAR ORDER OF THE SUDDER BOARD OF REVENUE, No. III.

#### *Section VI.—Tuhseeldar's Records.*

103. The Board proceed to detail the mode in which the Tuhseeldar's accounts should be kept.

107. I. The Urz Irsal. The object of this paper is to protect the lumhurdar against any attempt at fraud on the part of the messenger or agent, by whom the cash is transmitted to the Tuhseeldar; also when the lumhurdar holds many mouzals, this will enable him to find out to which mouzals the sum sent is to be credited. The paper should contain an account of the money sent, the description of coin, the accounts to which it is to be credited, and the name of the sender and the person by whom it is conveyed, and should be signed by the putwarree.

108. If the Tuhseeldar finds it requisite to make any change in the disposal of the items, *i. e.* to deduct any thing on account of light weight, or credit any further sum to tulubans, &c., he will of course do so, setting down the items at the foot of the dakhila, and the party can then see how his remittance has been disposed of.

109. The Urz Irsal is to be written by the lumhurdar, presented with the cash, ready, and not drawn out at the Tuhseel office. It is to be filed with the records when presented.

110. No payment is to be received by the Tuhseel Officers unless accompanied by an Urz Irsal.

111. II. Dakhila Buhee. This is to be a counterpart of the entries in the dakhila, and is intended to show to whom any sum paid in has been credited, and how disposed of. The person who receives the dakhila is to affix his signature to this book in the last column.

112. Tho dakhila will of course be drawn out in the same form as this Register.

113. Printed dakhilas alone should be issued. This will entail no expense, as the coarsest paper may be used for the purpose.

114. The same system of register and check for the issue of these documents may be applied, as has already been enjoined in Section III. of the Revenue and Rent Circular for the dustuks.

115. The charge of the printed dakhilas should be entrusted to the Sudder seah nuvees, who should take care to forward at the commencement of each year, a supply to each Tuhseeldaree sufficient to meet the estimated demand of the current year.

116. Each dakhila, before presentation to the party entitled to receive it, will be signed by the seah nuvees, the Tuhveeldar, and the Canoongoe. The Tuhseeldar or peshkar, will cause a copy to be entered immediately in the dakhila buhee.

117. The Tuhseeldar will transmit his dakhila register monthly to the Collector's office.

118. III. Seah Buhee Amudunee. In this account every item is to be entered—Mal, Sewaee, or Sair, Tulubana, Butta

—whatever the item may be, or however intended to be ultimately disposed of. Nothing is to be omitted, and the Tuhseeldar is to be held responsible in case of any omission.

119. The arrangement of the mal entries will depend on the constitution of the village. Where the tenure is joint, one head will suffice. Where it is putteedaree, or bhyachara, there must be an entry for each recorded puttee.

120. A head has been set down in this as well as in the other forms for sums received in deposit from the Moosiff on account of judicial decrees, in case Government should hereafter think fit to direct that measure which is now in agitation.

121. A copy of this account signed by the Tuhseeldar and the Tuhseeldar is to be daily despatched to the Collector's office at the time of closing the accounts for the day, and on receipt is to be signed by the Collector or Deputy Collector and retained in the office for a check on fabrication of accounts. You will be careful to see that this order is strictly complied with.

122. IV. Waz Kham. Of this account it only needs to remark, that it is to contain every item of receipt or expenditure, without exception, as in the seaha.

123. V. VI. VII. Khuteonees general and mouzahwar. These require no explanation. Every item in the seaha is to be posted in them.

124. VIII. The fifteen days' report requires no remark.

125. IX. Tuhseeldar's Irsal. This also requires no remark.

126. X. Touzee. To be transmitted monthly.

127. XI. Monthly Jumma Kurch. It only requires to remark that the same principle is to be maintained in this as in the other accounts, of having every item entered.

128. XII. Abstract of Purwannahs. Also to be transmitted monthly ; requires no remark.

129. XIII. Copy of Urzees.

130. XIV. Copies of Purwannahs returned with order endorsed.

131. XV. Ijrae Koorkee, the record of distraint ordered by the Collector for levying arrears of Revenue.

132. XVI. The same for distraints on account of rent or quota of Revenue from putteedars.

133. XVII. List of summary suits made over to Tuhseeldar.

134. XVIII. Chulan of Asamees.

135. XIX. List of persons employed in the Tuhseel on the fixed establishment, not including peadehs on three rupees per mensem.

136. XX. Kubzool Wusool of Officers. Requires no remark.

137. XXI. Diary of watch and ward and roster of duties. The above from No. XIII. will remain in the Tuhseeldar's office.

138. XXII. Nirkhnamah. This calls for no remark. It will be despatched monthly to the Collector's office.



139. Of the following accounts for mehals held under kham management, the Jumma bundee is to be prepared for each harvest and sent in signed by the putwarree and countersigned by the Tuhseeldar and Canoongee. That for the Khureef harvest will be furnished by the 1st of August: that for the Rubbee by the 1st of January. The first monthly account will be sent in on the lapse of the first month after the first list, and one each month afterwards till the 30th of April, when the wasil bagee for the year will be sent in.

140. The Accounts are—

141. XXIII. Jumma bundee.

142. XXIV. Monthly Jumma Wasil Bagee.

143. XXV. Yearly Account.

144. XXVI. The Awariya, mentioned at Para. 110 of the Revenue and Rent Circular, (see Appendix No. VIII. p. XLVI. Part I)

145. The Road Fund Accounts are to be drawn out in the forms given in the Appendix. They are very simple and need no comment.

146. XXVII. Monthly Wasil Bagee.

147. XXVIII. Yearly ditto.

148. The remaining yearly mal accounts, which the Tuhseeldars will be required to furnish, are relieved of all unnecessary detail, and comprise the following statements.

149. XXIX. Kist bundee. This includes also a statement of increase or decrease upon the Jumma of the previous year.

150. XXX. Yearly Touzee.

151. XXXI. General Jumma Khureef of the year.

152. XXXII. Statement of balances of past years.

153. XXXIII. Register of mutations of lumburdars.

154. XXXIV. Register of mutations of putwarrees.

155. XXXV. Register of accounts filed by putwarrees.

156. The Board believe that these forms will be found to contain every thing that is requisite and nothing superfluous. On their first introduction it will require some little vigilance on the part of the Collectors to enforce their adoption, and see that they are properly drawn out, but a short practice will render them familiar, and the Tuhseeldars will no doubt very soon learn to comply with the system of uniformity which they are designed to establish.

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#### CIRCULAR ORDERS OF THE SUDDER BOARD OF REVENUE, No. IV.

##### *Moonsiff's Deposits.*

99. The Board request that the Tuhseeldars of your division may be directed to receive such sums as the Moonsiffs in their neighbourhood may desire to deposit with them, and to pay out such sums as the Moonsiffs may direct, always taking care that the sum disbursed never exceeds the sum total of deposit in their hands.

100. There will be no occasion for the Tuhseeldars to keep any account of the cases or persons in whose behalf sums are deposited or paid. All these details will be kept by the Moonsiffs, and the Tuhseeldars have only to concern themselves with keeping a careful record of the amounts and dates of sums received or disbursed under this head. The Form No. XXXVI. will be sufficient for this purpose. All receipts and disbursements under this arrangement will be incorporated in the regular accounts transmitted to the Collector, and its effect on the cash balance in the Tuhseeldar's hands will be always exhibited.

## No. I.

ارصال خزانہ آمدنی موضع ملاں پرگنہ ملاں بابت پہلی قسط  
 جو مبلغ سے روپیہ سکہ گلدان کہ آدھا اُسکا پندرہ روپیہ  
 ہوتا ہی آمدنی موضع مذکور کی ہم خیراتی اور گلاب  
 لبرداران معرفت امید سنگھ پیادہ ٹی داخل سیانہ سرکار کے  
 کرتے ہیں امیدوار ہیں کہ حسب عاقلہ سیانہ ہوئے رسید  
 اُسکی مرحمت ہو فقط

سے

| سوائے<br>عق |        | مال<br>میں |        |
|-------------|--------|------------|--------|
| طلبانہ      | سڑک    | قسط        | قسط    |
| عق          | ۸      | لعم        | لعم    |
| ۸           |        |            |        |
| گلاب میں    |        | خیراتی میں |        |
| سوائے       | مال    | سوائے      | مال    |
| عق          | لعم    | عق         | لعم    |
| سڑک         | طلبانہ | سڑک        | طلبانہ |
| ۴           | ۱۲     | ۴          | ۱۲     |
| ۸           | ۸      | ۸          | ۸      |

تقریر ۱۵ ماہ منی سنہ ۱۸۶۱





وای

مالیه

متمفرقه

۱۵۰

ز. رئیس انتقالی

معه

خوراک قیدیان

ععه

آبکاری

مالیه

بقایا سنوات

معه

مرسله سیدخان

مذصف بابت دگری

عه

طلبانه چپراسیان بموجب

پروانه

معه

۱۵۰

## No. IV.

یادداشت

وازام تاریخ ۵ ماه جون سنه ۱۸۴۱ عیسوی ثابت برگشته ملان

برائت نامه

| بقایا |                | امت                |
|-------|----------------|--------------------|
| حال   |                | برائت نامه         |
| مال   | سوات           | برائت نامه         |
| ال    | طلبه           | مرمت سرك           |
|       | میه            | آبکاری             |
|       | اسنام          | ماه                |
|       | ص              | چرمه               |
|       | ص              | ص                  |
|       | کیسری حکم      | میکها حکم          |
|       | حضور           | حضور               |
|       | ص              | ص                  |
|       | مقایا ثابت سنه | ضبطی معانی         |
|       | ۱۲۴۶ فصلی      | سنه ۱۲۴۴ فصلی      |
|       | ص              | نات موضع عارقه پور |
|       | سرادگی         | ص                  |
|       | مشاوره بابت    | زر امات            |
|       | ماه منی سنه    | مرسانه             |
|       | ۱۸۴۱ عیسوی     | منصف               |
|       | +              | +                  |

وجه

ما

العبد  
شام سرون داس  
تکونیا داس

العبد  
رام سرون داس  
تکونیا داس

| خرچ تیاری | تقسیم  | زراعت مرسله |
|-----------|--------|-------------|
| سزک       | مشاھره | مذصف        |
| عه        | ما     | +           |

باقی

عکس

العبد  
شام سرون داس  
تکونیا داس

العبد  
رام سرون داس  
تکونیا داس



No. V.

جمع واصلہ ساتی

کھتوبی دہات پرگنہ ملاں

مرادپور نظام سر  
رام دیال و بیرون  
لکھنؤ داراں

اس کے ساتھ

سوائے طلبانہ وغیرہ  
سے

مال جمع سند ملاں  
اس کے ساتھ

حریف  
اتار

ربیع  
ملا

قسط قسط قسط قسط  
باصے باصے باصے باصے

رمز دول

اذا امرے روید اس کے درون  
X

اتحاد سے

پہلی مئی سنہ ۱۸۴۱ ع

سوائے  
شمہ

مال  
اتحاد سے

معرفت نالکرام ساہوکار  
مرسلہ مالکداراں

قسط قسط سرک طلبانہ  
باصے باصے لکھنؤ

بیس

نہ

۴۰

|                          |                        |                        |
|--------------------------|------------------------|------------------------|
| ازید<br>ازید<br>ملا<br>۸ | ازید<br>ملا<br>۸       | ائام<br>۳۰<br>سنه الیه |
| سوا<br>۸                 | مال<br>ملا             | سوا<br>۸               |
| مال<br>ملا<br>بقایا فسط  | طلبانه<br>سوا<br>۲     | طلبانه<br>سوا<br>۴     |
| بیض<br>۴                 | قسط<br>سوا<br>۴        | بیض<br>۲               |
| لیا<br>۸                 | ماره عن مال            | ۱۵ ماه جون<br>سنه الیه |
| سوا<br>۸                 | مال<br>لیا             |                        |
| طلبانه<br>سوا<br>۲       | قسط<br>سوا<br>۴        |                        |
| بیض<br>۴                 | قسط<br>سوا<br>۴        |                        |
| لیا<br>۸                 | ۳۰ ماه جون<br>سنه الیه |                        |
| سوا<br>۸                 | مال<br>لیا             | سوا<br>۱۲              |
| طلبانه<br>سوا<br>۱۴      | قسط<br>سوا<br>۴        | طلبانه<br>سوا<br>۱۲    |
| بیض<br>۱۰                | قسط<br>سوا<br>۴        |                        |

در اثنای روزی که

افزون

م -

۱۵ ماه جولائی  
سنه الیه

سه

۸

ات ما لیس

مال  
عه من  
بابت قسط

سوال

لعم

۸

مال

ات ما

سوال

لعم

طلبانه

۶

سرك

لعم

طلبانه

۴

سرك

رعم

بيض

بنه

۲

بنه

۱۲

بيض

باقی

ندارد

## No. VI.

یاد ایش  
کھتونی سالتما پرگندہ فلان ضلع فلان  
رک  
۱۵

بيع

عبد الله بن عبد الله

قسط فلان

للعبد المذنب

روز \_\_\_\_\_ ول

روپیہ—۵

۱۳۸۵

13

۱۵ ماہ مئی  
سنہ ۱۸۶۱ء

مال

الغمامه

قسط

ارامہ

بِذَلِكَ

انامہ

٥٠٠

هذه الآية

اعمال

سوالات

ماہ

اعماله

قسط قسط

نامہ سالانہ

9



No. VIII.

نقشہ پانودہ روزہ پرگنہ فلان ضلع فلان سنہ ۱۸۴۱ ع

| کیفیت | فاضل | باقی | وصول | باقی<br>مہ گذشتہ<br>توزیع | جمع سندہ فلان<br>عیسوی مطابق<br>سندہ فلان فصلی | نام لہجہ دار | نام محال       | لہجہ |
|-------|------|------|------|---------------------------|------------------------------------------------|--------------|----------------|------|
|       | ۱۲   | +    | ۱۲   | ۱۲                        | ۱۲                                             | جہجوخان      | باجہرہ<br>بزرگ | ۱    |



No. X.

توزیع مال پر گنہہ فلاں ضلع فلاں بابت ملا مہی سندھ ۱۸۶۱ عیسوی

| کیفیت | فاضل | باقی | محسوب قسط | وصول  |      |                | طلبی  |         |                | فنان عیسوی | فنان فصلی | مہتاب | نالیہ | الہبر |
|-------|------|------|-----------|-------|------|----------------|-------|---------|----------------|------------|-----------|-------|-------|-------|
|       |      |      |           | میزان | وصول | فاضل ماہ گذشتہ | میزان | قسط حال | باقی قسط گذشتہ |            |           |       |       |       |
|       | وے   | +    | ماہ       | معاہہ | X    |                | ماہ   | ماہ     | ماہ            |            |           |       |       |       |



## No. XI.

یادداشت  
 جمع و خرج آمدنی دیہات پرگنہ نلان ضلع نلان  
 مبنیٰ بر  
 ابتدای پهلوی ماہ صلی سنہ ۱۸۳۱ ع لغابت آخر ماہ مذکور سنہ الیہ  
 اعلا صہ

| مال    | اعلا صہ           |
|--------|-------------------|
| سوالے  | مار صہ            |
| طلبانہ | بندہ              |
| عہ     | حیا               |
| سزک    | فیس انتقالی       |
| عہ     | عہ                |
| ہرکارہ | آمدنی خزانہ سرکار |
| مہ     | مار عہ            |
|        | مشاورہ صورت مکان  |
|        | مار عہ            |

بقایا جمع و خرج ماہ گذشتہ مار

| مال    | حال              | اعلا صہ |
|--------|------------------|---------|
| سوالے  | مار صہ           | مار     |
| طلبانہ | بندہ             | مار     |
| عہ     | حیا              | مار     |
| سزک    | فیس انتقالی      | مار     |
| عہ     | عہ               | مار     |
| ہرکارہ | آمدنی خزانہ      | مار     |
| مہ     | مار عہ           | مار     |
|        | مشاورہ صورت مکان | مار     |
|        | مار عہ           | مار     |

منذ ۱۸۴۱

اعمال

| مال              |  | اربع |  |
|------------------|--|------|--|
| سوال             |  | مال  |  |
| طالبانه          |  | سوال |  |
| عنه              |  | عنه  |  |
| هرکاره           |  | سوال |  |
| فیس انتقالي      |  | عنه  |  |
| مرمت مکان        |  | سوال |  |
| امانت مرسله منصف |  | عنه  |  |
| X                |  | عنه  |  |

ارسال خزانه صدر کلکتری ضلع فلان

اربع

| مال              |  | اربع |  |
|------------------|--|------|--|
| سوال             |  | مال  |  |
| طالبانه          |  | سوال |  |
| عنه              |  | عنه  |  |
| هرکاره           |  | سوال |  |
| فیس              |  | عنه  |  |
| مرمت مکان        |  | سوال |  |
| امانت مرسله منصف |  | عنه  |  |
| X                |  | عنه  |  |

پهلی مئی سنہ ۱۸۴۱ عیسوی بحراست ۱۵ مالا مئی سنہ ۱۸۴۱ ع بحراست  
جمعیت علی جمعدار و اکبر علی و گویند فدا علی جمعدار و کالداس و  
چپراسیان رنجیت سنگھ چپراسیان

اربع

| مال              |  | مال     |  |
|------------------|--|---------|--|
| سوال             |  | سوال    |  |
| طالبانه          |  | طالبانه |  |
| عنه              |  | عنه     |  |
| هرکاره           |  | سوال    |  |
| فیس              |  | عنه     |  |
| مرمت مکان        |  | سوال    |  |
| امانت مرسله منصف |  | عنه     |  |
| X                |  | عنه     |  |

حسب الترتیب

ما

درکار

م

قتلخواہ داراں

ما

وابسی امانت سرملہ مدصف

نات زر دگری

X

مرمت مکان کچہری تحصیل

م

باقی

ما

مال

سوا

ما

مرمت مکان

م

مشاعرو

م

چند اسیاں

م

دیش

سرك

م

## No. XII.

نقشہ خلاصہ پروانہ جات تعمیلی بابت ماہ مئی  
سنہ ۱۸۶۱ ع پر گنڈہ فلان ضلع فلان

| لنمبر | خلاصہ پروانہ                              | تاریخ پروانہ                 | تاریخ پہنچنے پروانہ کی     | تاریخ تعمیل پروانہ         | کیفیت                                                  |
|-------|-------------------------------------------|------------------------------|----------------------------|----------------------------|--------------------------------------------------------|
| ۱     | بمقدمہ<br>بیدباقی<br>موضوع مسبولی         | ۵ ماہ<br>مئی سنہ<br>۱۸۶۱ ع   | ۹ ماہ<br>مئی سنہ<br>الیدہ  | ۲۸ ماہ<br>مئی سنہ<br>الیدہ |                                                        |
| ۲     | بمقدمہ لکھنے<br>کیفیت موضوع<br>رام پور کے | ۱۵ ماہ<br>مئی سنہ<br>سنہ صدر | ۲۱ ماہ<br>مئی سنہ<br>الیدہ | +                          | بامٹ حاضر<br>نہوئے زمیندار<br>اور پتواریکی<br>ملتوی ہی |

## No. XIII.

نقشہ کتاب نقل مراضی کہ کچہری تحصیلدار کے مبن  
بطور کتاب کے رہیگی

| لمبر | نقل عرضی                                                                                                                                                                                                                                                                                         | تاریخ ۱۲۱۳ھ مراضی کی |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
|      | <p>خداوند اے مبلغ ۱۰۰۰ روپیہ باقی<br/>تسٹ پہلی ذمہ چنچل مالکدار کے<br/>واجب تحصیل سرکاری اور نامزد<br/>حاضر کچہری تحصیل میں نہیں<br/>ہو قاب معلوم ہوا کہ باقیدار کچہری<br/>صدر میں حاضر ہی امیدواروں کہ<br/>معرفت ناظر کلکٹری کے کچہری<br/>تسٹیلی میں روانہ فرمایا جارے<br/>واجب تھا عرض کیا</p> |                      |

## No. XIV.

نقشہ کتاب نقل پروانجات کہ کچہری تحصیلداری میں  
رہیگی اور جواب پروانہ ظہری لکھا جائیگا

| لمبر | مبارت پروانہ                                                                                                                                                                                                                                                                                                     | تاریخ پہنچنے پروانہ کی |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
|      | <p>عرضی تمہاری معروضہ تاریخ ماہ<br/>فلان بدرخواست تعیناتی دوکس<br/>چپراسیان تحصیلی واسطے لفافہ<br/>رسانی کے کچہری کلکٹری میں نظر سے<br/>گذری لکھا جاتا ہی کہ لفافہ جات<br/>کارسکار بہ سبیل ڈاک ارسال ہونگے<br/>تعیناتی چپراسیونکی نظریہ ہرج<br/>کار تحصیل ضرورت نہیں فقط لکھا ہوا<br/>پہلی ماہ جون سنہ ۱۸۶۱ع</p> |                        |



No. XVI.

نقشه قزوین  
مساحت را خواست ما اکنون این بهامت باقی  
اقتصاد بابت سده

|       |               |                  |                     |                |             |                  |                           |            |      |                |
|-------|---------------|------------------|---------------------|----------------|-------------|------------------|---------------------------|------------|------|----------------|
| کیفیت | تعداد<br>خرجه | نام امین<br>قرقی | تاریخ اجرای<br>قرقی | تعدادی<br>باقی | نام باقیدار | تاریخ<br>درخواست | نام درخواست<br>کرنیوالیکا | نام<br>محل | لیدر | نام<br>پروگنده |
|-------|---------------|------------------|---------------------|----------------|-------------|------------------|---------------------------|------------|------|----------------|



No. XVII.

فقهه نهروست مقدمات سراسري

|                         |  |
|-------------------------|--|
| نام پرگده               |  |
| له لور                  |  |
| مجال نام                |  |
| نام دعوي                |  |
| نام مدعا عليه           |  |
| تعداد دعوي              |  |
| تاريخ مذل               |  |
| تاريخ دستك              |  |
| تاريخ حاصري             |  |
| تاريخ اشتار             |  |
| تاريخ اظهار             |  |
| تاريخ مذل               |  |
| خلاصه تپو و نتيجه بلداد |  |









No. XXIV.

نقشه جمعواصل باقی ماهواری اسامیوار بابت خام تکصیل موضع فلان

|      |              |      |      |       |             |                     |                      |     |             |           |            |
|------|--------------|------|------|-------|-------------|---------------------|----------------------|-----|-------------|-----------|------------|
| فاضل | مکسوب<br>قسط | باقی | وصول | طلبی  | جمع سالتمام | میزان               | رسم میثاری<br>خرجه و | مال | تعداد اراضی | نام اسامی | لمبر اسامی |
|      |              |      |      |       |             |                     |                      |     |             |           |            |
|      |              |      |      |       |             |                     |                      |     |             |           |            |
|      |              |      |      | میزان | قسط حال     | باقی<br>نقشه<br>قسط |                      |     |             |           |            |



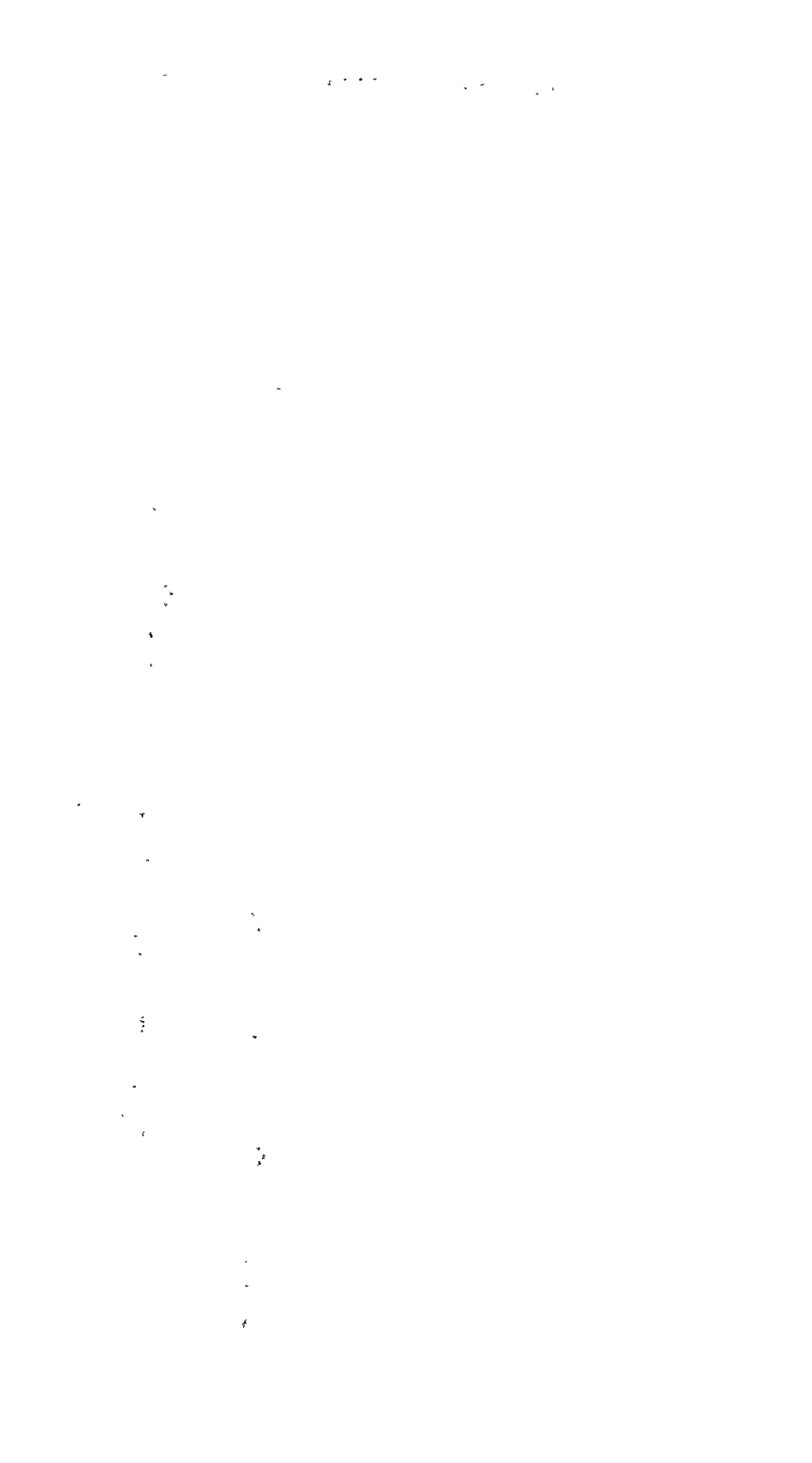
No. XXVI.

نقشه اوارجه اسامي واردهات خام تحصيل پرگنه فلان ضلع فلان بابت سده فلان

|      |  |                   |  |
|------|--|-------------------|--|
|      |  | چ                 |  |
|      |  | نام محال          |  |
|      |  | نام اسامي         |  |
| بيع  |  | تعداد اراضي       |  |
|      |  | در بندي           |  |
|      |  | روپيه             |  |
|      |  | مرسوم پگوارى      |  |
|      |  | خرجه ديده         |  |
|      |  | ميزان             |  |
| خرىف |  | تعداد اراضي       |  |
|      |  | در بندي           |  |
|      |  | روپيه             |  |
|      |  | مرسوم پگوارى      |  |
|      |  | خرجه ديده         |  |
|      |  | ميزان             |  |
|      |  | ميزان كل سال تمام |  |
|      |  | وصول              |  |
|      |  | باقى              |  |
|      |  | كفيت              |  |











No. XXXI.

ياداش

جمع و خراج مجبلي سال تمام برگذ فلان متعلقه ضلع فلان

منه

بهلي مئي سنه ۱۸۶۱ شمسي

لعمرك  
معه سمانه  
۱۲

بقايا

صه

حال

لعمرك

معه سمانه  
۱۲

مال

لعمرك

معه سمانه  
۱۲

سوا

۱۲  
معه سمانه

طلبانه

بنه

له

له

سرك

هرگاه

مامه

له

|                                                                                              |                                                                                                   |
|----------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|
| <p>زر تقاری<br/>بند<br/>مال<br/>سود<br/>بند</p>                                              | <p>زر فیس اٹلہ لئی<br/>صہ</p>                                                                     |
| <p>امانت مرسلہ منصف<br/>+</p>                                                                | <p>فروخت کاغذ اسٹام<br/>الم<br/>مذالہ</p>                                                         |
| <p>نعمتک<br/>میرے سوا<br/>۲۰۲</p>                                                            |                                                                                                   |
| <p>نعمتک<br/>بند انا معہ</p>                                                                 | <p>ارسال حضور</p>                                                                                 |
| <p>سوات<br/>ارے کا معیت</p>                                                                  | <p>مال<br/>نعمتک<br/>رے معیت</p>                                                                  |
| <p>طلبانہ<br/>مال</p>                                                                        | <p>اسٹام<br/>الم</p>                                                                              |
| <p>فیس<br/>صہ<br/>زر امانت منصف<br/>+</p>                                                    | <p>بند<br/>ل<br/>تقاری<br/>بند</p>                                                                |
| <p>مادہ مٹکی<br/>مادہ خیرین<br/>دولک<br/>بند انا معہ<br/>سوات</p>                            |                                                                                                   |
| <p>مال<br/>دولک<br/>سوات</p>                                                                 | <p>دولک<br/>بند<br/>سوات</p>                                                                      |
| <p>سوات<br/>طلبان<br/>اسٹام<br/>مال<br/>بند<br/>فیس<br/>صہ<br/>فائل امانت<br/>منصف<br/>+</p> | <p>ملا معیت<br/>طلبانہ<br/>اسٹام<br/>مال<br/>بند<br/>فیس<br/>صہ<br/>فائل امانت<br/>منصف<br/>×</p> |

مذکور

وغیرہ

۱۰۲

۱۰۲

مذکور

۱۰۳

ہرکارہ ذک

۱۰۳

مملہ تحصیلدار

۱۰۳

پنج

اردو

۱۰۳

۱۰۳

پیشکار

۱۰۳

تجیلدار

۱۰۳

چندرا سید

۱۰۳

مستراح

۱۰۳

۱۰۳

۱۰۳

مرمت سڑک و مکان

۱۰۳

مرمت مکان

۱۰۳

مرمت سڑک

۱۰۳

۱۰۳

انی

۱۰۳

۱۰۳





No. XXXIII.

نقشہ کتاب رجسٹر داخلسارح نام لبرداران بموجب احکام صاحب کلکٹر برائے دیہات  
پرگنہ ملان ضلع ملان دلت سنہ ملان

| نام لبرداران کے بعد<br>داخل خارح لغایت<br>اپریل سنہ ۱۸۴۲ ع<br>تایم رسم | تاریخ<br>ادخال<br>نام | نام لبردار<br>کہ بموجب<br>حکم داخل<br>ہوا | تاریخ<br>اخراج<br>نام | حکم خارح<br>کہ بموجب<br>نام لبردار<br>ہوا | نام لبرداران کے نام<br>آنگاپریل سنہ ۱۸۴۱<br>عیسوی کتاب میں<br>مندرج تھا | نام<br>مسال | لبردار |
|------------------------------------------------------------------------|-----------------------|-------------------------------------------|-----------------------|-------------------------------------------|-------------------------------------------------------------------------|-------------|--------|
|                                                                        |                       |                                           |                       |                                           |                                                                         |             |        |



No. XXXV.

نقشه کتاب کاغذ سالنامه مدخله پتواریان برگنه نعلان

|                    |                         |
|--------------------|-------------------------|
| لمبر               |                         |
| نام مهال           |                         |
| نام موضع           |                         |
| نام پتواری         |                         |
| تفصیل کاغذات       | جمع بندی                |
|                    | میلان خسرو              |
|                    | تبریز                   |
|                    | جمع موصل باقی           |
|                    | جمع موصل باقی<br>تفصیلی |
|                    | جمع خرچ                 |
|                    | فرد داخل خارج           |
| تاریخ ادخال کاغذات |                         |
| تفصیل              |                         |



## APPENDIX No. XXIX.

(Vide Paragraph 331)



CIRCULAR ORDER OF THE SUDDER BOARD OF REVENUE,

*Dated May 20th, 1845*

The Sudder Board of Revenue, North Western Provinces, in publishing the following Extract of an order of Government, are pleased to direct that, previous to submitting reports for the appropriation of Nuzzool land for building or other purposes, Commissioners of divisions will cause the lands to be carefully marked off, measured, and mapped on a scale of five chains to the inch, or 16 inches to the mile, and that a map and statement of the land be sent up with each application, whether for sale, or lease, stating the names of the occupant cultivators, if any, and how their claims have been disposed of. A copy of the deed of lease in the English language should also be submitted in all cases, in which the lands are to be held lease-hold

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*Extract Paras 2, 3, 4, 5, 8, 9, 10, 11, 13, 14, 15 and 16, of  
Orders of Government, dated 25th April, 1845, No 1755*

2. The Government is the proprietor of these lands, and no valid title to them can be derived but from the Government

3. The farmer was the assignee of the rights of the Government, on certain conditions, and for a limited time, so long as he observed those conditions and continued in possession of the farm, he was competent to authorize the occupation of the land in any way he judged proper. But all right derived only from him ceased immediately on the termination of the lease

4. The cultivators, not being proprietors of the land, have only a right of occupancy, heritable but not transferable.\* If they voluntarily vacate the land by admitting the occupation of another, the proprietor or his assignee has a right to enter upon the land and make his own terms with the new occupant.

5. The only way, in which a permanently valid title to the land could have been acquired by intending occupants for building purposes during the continuance of the farm, was from the Government. Having obtained a title from them, they would have had to satisfy first the temporary right of the farmer, and then the right of the cultivator, supposing there to have been an occupant cultivator.

8. In the case of leases from the farmer, the lease as granted by him may be confirmed.

9. In the case of leases from the cultivators, the cultivator may be released from farther demand on the part of Government, and new leases given by the Government for the amount due to the State from the cultivator, but on condition that the lessee satisfy the cultivator for having given up his former right of occupancy.

10. The new leases will be given for the term of the settlement of the district, at the expiration of which, the land will be liable to re-assessment at the rate then demandable by Government for similar land under cultivation.

11. Persons wishing to acquire a perpetual rent-free title to the land are authorized to do so, on paying a sum equal to 33½ years' rent, which seems to have been paid in several instances.

13. The Board are requested most carefully to provide that the extent and boundaries of the property conveyed by the

new leases be accurately defined. There is reason to fear that this has not hitherto been the case in land leased or sold by the local agents, especially by the side of roads. The facility that now exists for the formation of accurate surveys in all cases leaves no excuse for the neglect of this important precaution. A correct survey of every holding on a large scale should be prepared before the deed is finally executed.

14 In all cases of future applications for land, the Board will be careful that the above principles are understood and acted up to. There is no reason why the local agents, as the representatives of the Government, should not get the highest price they can for the land. When application is made for land, a fair rent, probably the rent fixed at the time of settlement, should be declared, and then the lease put up to public auction, and the land sold to the highest bidder, either lease hold for the remainder of the settlement, or rent-free, permanently, as may be thought best.

15 If there be occupant cultivators on the land, the Local Agents will exercise their discretion in purchasing them out themselves, or in selling the lease subject to the satisfaction of those claims.

16 Leases for the term of settlement may be confirmed by the Board, sales of land rent free should be reported to the Government for confirmation. In either case, the Board will charge themselves with providing that the course above determined be carefully followed out.

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5. In cases of illness or other sufficient cause, of which satisfactory proofs must be exhibited, the See Section 13 of Regulation XXIV. of 1803, and Circular Order, Board of Revenue, July 2nd, 1813. pensions may be paid to an authorized vakeel, but the Collectors must take precautions to prevent imposition, and must periodically require proof of the existence of the party, and of his inability to attend.

6. The receipts of the Pensioners are to be taken in duplicate in the Form D, one of which will be Civil Auditor's Circular of November 30th, 1830. transmitted with the abstract for Audit, and the other retained in the Collector's or Resident's office.

7. Should a pension not be claimed for six months after Section 13, Regulation XXIV. 1803, Circular Orders, Board of Revenue, July 2nd, 1813, para. 5, Pension Rules of Feby. 1st, 1831, para. 13, Orders of Government to the Board, dated Feby. 5th, 1833, in Circular Order, Sudder Board of Revenue, dated Feby. 13th, 1833. it may become payable, the Collector should ascertain, whether the party who received it be deceased, and report accordingly to the Civil Auditor. No pension shall be payable in arrear for a period exceeding six months without a reference to the Civil Auditor, who must obtain the sanction of Government, if the arrear occurred from the fault of the Pensioner. Arrears due to the estate of deceased Pensioners for periods not exceeding six months may be paid on the authority of Commissioners.

8. The Sudder Board of Revenue are vested with authority to grant exemptions to Pensioners Orders of Government to Sudder Board of Revenue, dated September 6th, 1831. of high rank, both male and female, from the checks noted above, reporting in each case their orders to the Civil Auditor, and specifying the means of security against imposition, which they have substituted for the more regular checks.

9. Political Pensioners of high rank, who are directly subordinate to a Governor General or Lieutenant Governor's Agent, are also Orders of Government in the Political Department, dated September 9th, 1831. exempted from appearing personally be-



fore a Collector, but in all such cases the pension abstract, when sent to the Civil Auditor for audit, must be countersigned by the Agent, who thus becomes personally responsible that the Pensioner is alive.

10 Commissioners of Revenue are authorized to order the transfer of pensions from one Collectorship to another within the limits of the same Government, but particular enquiries must be made into the grounds on which transfer is applied for, in order to guard against the impositions which might probably be practised, were transfers too frequently or inconsiderably sanctioned. The necessary communication to Accountant and Civil Auditor must be made. Transfers from one Government to another can only be effected by the Government itself.

Orders of Government in the Revenue department, dated March 15th, 1831.

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